ATTACHMENT AG-19-01 (d) Energy Products & Service Summary January – June, 2004

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED: January 31, 2004

		Month		Fis	cal Year to	Date	Fiscal Yea	r Forecast (Adjusted)
	January Actuals	January Plan	Fav/(Unfav)	January Actuals	January Plan	Fav/(Unfav)	FY 1 & 11	FY Plan	Fav/(Untav)
INSTALLS				0.000.000000000000000000000000000000000	\$6500 E0000 Almon 10000 10000	0.0000000000000000000000000000000000000	010000000000000000000000000000000000000		0.000
Revenue Gross Profit (Loss)	206.8 105.9	349.5 179.1	(142.7); (73.2)	206.8 105.9	349.5 179.1	(142.7) (73.2)	3,077.2 1,542.0	3,219.9 1,615.2	(142.7) (73.2)
Gross Profit Percentage	51.2%	51.2%		51.2%	51.2%		50.1%	50.2%	
REPAIR WORK		010000000000000000000000000000000000000				uyuu kaasaa maasaa uu coo oo o			
Revenue Gross Profit (Loss)	249.4 157.2	368.1 157.6	(118.7) (0.4)	249.4 157.2	368.1 157.6	(118.7) (0.4)	2,107.7 934.0	2,226.4 934.4	(118.7) (0.4)
Gross Profit Percentage	63.0%	42.8%		63.0%	42.8%		44.3%	42.0%	
ANNUAL INSPECTIONS				100000000000000000000000000000000000000			00 TR 0784 (1985) 6700 0 1 1 1800 0 1 1 1800 0 1	99(0.0000.00000000000000000000000000000	0011.00001.00001.0001.0001
Revenue Gross Profit (Loss)	0.6 0.6	0.6 0.3	0.0 0.3	0.6 0.6	0.6 0.3	0.0 0.3	704.7 352.5	704.7 352.2	0.0 0.3
Gross Profit Percentage	100.0%	49.8%		100.0%	49.8%		50.0%	50.0%	
GUARDIAN CARE		0.0000000000000000000000000000000000000		N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	bookeeboore.				
Revenue Gross Profit (Loss)	535.7 237.1	524.3 265.5	11.4 (28.4)	535.7 237.1	524.3 265.5	11.4 (28.4)	5,897.4 4,288.5	5,886.0 4,316.9	11.4 (28.4)
Gross Profit Percentage	44.3%	50.6%		44.3%	50.6%		72.7%	73.3%	
RENTALS		Q2002000000000000000000000000000000000	321430333303030	N. (C. C. C	and the second s	¢0000000000000000000000000000000000000			
Revenue Gross Profit (Loss)	673.9 619.8	679.4 637.4	(5.5) (17.6)	673.9 619.8	679.4 637.4	(5.5) (17.6)	8,070.5 7,690.2	8,076.0 7,707.8	(5.5) (17.6)
Gross Profit Percentage	92.0%	93.8%		92.0%	93.8%		95.3%	95.4%	
TOTAL SERVICE BUSINESS (excludes nonre	venue prod	ucing activity	(/)	90 PH 60 PH 90 PH 90 PH 90 PH 90 PH			**************************************	***************************************
Revenue Gross Profit (Loss)	1,666.4 1,120.6	1,921.9 1,239.9	(255.5) (119.3)	1,666.4 1,120.6	1,921.9 1,239.9	(255.5) (119.3)	19,857.5 14,807.2	20,113.0 14,926.5	(255.5) (119.3)
Gross Profit Percentage	67.2%	64.5%		67.2%	64.5%		74.6%	74.2%	
Lease/Dep Exp (WH) Lease/Dep Exp (CB)	119.5 45.3	120.1 44.7 0.1	0.6 (0.6) (0.1)	119.5 45.3 0.2	120.1 44.7 0.1	0.6 (0.6) (0.1)	1,373.7 537.1 277.5	1,374.3 536.5 277.5	0.6 (0.6) (0.1)
Advertising Corporate Services Central Supervision/Admin	0.2 15.5 29.8	29.5 30.4	14.0 0.6	15.5 29.8	29.5 30.4	14.0 0.6	373.8 332.1	387.8 332.7	14.0
Bad debt expense Direct Fringes Overheads	72.5 177.9 307.8	67.3 217.4 356.3	(5.2) 39.5 48.5	72.5 177.9 307.6	67.3 217.4 356.5	(5.2) 39.5 48.9	709.2 1,586.8 3,449.7	704.0 1,626.5 3,498.4	(5.2) 39.7 48.7
EBIT	352.2	374.1	(21.9)	352.4	373.9	(21.5)	6,167.4	6,188.9	(21.5
EBIT %age of Revenues	21.1%	19.5%	·	21.1%	19.5%)	31.1%	30.8%	ı <u>.</u>

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED: February 29, 2004

		Month		Fis	cal Year to	Date	Fiscal Yea	r Forecast ((Adjusted)
	February Actuals	February Plan	Fav/ (Unfav)	February Actuals	February Plan	Fav/ (Unfav)	FY 2 & 10	FY Plan	Fav/(Unfav)
INSTALLS									
Revenue Gross Profit (Loss)	170.0 80.4	245.8 123.2	(75.8) (42.8)	376.8 186.3	595.3 302.3	(218.5) (116.0)	3,001.4 1,499.2	3,219.9 1,615.2	(218.5) (116.0)
Gross Profit Percentage	47.3%	50.1%		49.4%	50.8%	***************************************	49.9%	50.2%	
REPAIR WORK	***************************************	e de la grapa d			***************************************				
Revenue Gross Profit (Loss)	189.9 107.3	252.7 1 09.3	(62.8) (2.0)	435.1 260.4	620.9 266.9	(185.8) (6.5)	2,040.6 927.9	2,226.4 934.4	(185.8) (6.5)
Gross Profit Percentage	56.5%	43.2%		59.8%	43.0%		45.5%	42.0%	
ANNUAL INSPECTIONS			2.0000000000000000000000000000000000000	Nadak (1990) (1991) (1994) (1994) (1994)	10 M				
Revenue Gross Profit (Loss)	0.6 0.6	0.3 0.2	0.3 0.4	1.2 1. 2	0.9 0.4	0.3 0.8	705.0 352.9	704.7 352.2	0.3 0.8
Gross Profit Percentage	100.0%	49.8%		100.0%	49.8%	************************	50.1%	50.0%	
GUARDIAN CARE				***************************************				COLORONO CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CO	
Revenue Gross Profit (Loss)	481.2 286.2	465.0 284.9	16.2 1.3	1,016.8 523.0	989.4 550.4	27.4 (27.4)	5,913.4 4,289.5	5,886.0 4,316.9	27.4 (27.4)
Gross Profit Percentage	59.5%	61.3%		51.4%	55.6%		72.5%	73.3%	40000
RENTALS		. 0004040000000000000000000000000000000			500+6004400010000000000000000000000000000			rypological and a second control of the seco	
Revenue Gross Profit (Loss)	663.0 626.4	678.1 636.0	(15.1) (9.6)	1,337.1 1,246.7	1,357.5 1,273.4	(20.4) (26.7)	8,055.6 7,681.1	8,076.0 7,707.8	(20.4) (26.7)
Gross Profit Percentage	94.5%	93.8%		93.2%	93.8%		95.4%	95.4%	
TOTAL SERVICE BUSINESS (e	xcludes nonre	venue prod	ucing activity	/)	1				
Revenue Gross Profit (Loss)	1,504.7 1,100.9	1,642.1 1,153.5	(137.4) (52.6)	3,167.0 2,217.6	3,564.0 2,393.4	(397.0) (175.8)	19,716.0 14,750.7	20,113.0 14,926.5	(397.0) (175.8)
Gross Profit Percentage	73.2%	70.2%		70.0%	67.2%		74.8%	74.2%	
Lease/Dep Exp (WH) Lease/Dep Exp (CB)	116.3 45.3	120.1 44.7	3.8 (0.6)	235.6 90.3	240.2 89.5	4.6 (0.8)	1,369.7 537.4	1,374.3 536.5	4.6 (0.9)
Advertising	1.6	5.9	4.3	1.8	6.0	4.2	273.2	277.5	4.2
Corporate Services	0.0	40.7	40.7	15.5	70.2 55.8	54.7 4.5	333.2 328.3	387.8 332.7	54.6 4.5
Central Supervision/Admin Bad debt expense	21.5 58.3	25.4 57.5	3.8 (0.8)	51.3 130.9	124.7	(6.2)	710.1	704.0	(6.2)
Direct Fringes	135.3	169.6	34.3	329.2	403.2	74.0	1,730.8	1,804.9	74.1
Overheads	262.2	251.8	(10.4)	499.4	591.2	91.8	3,281.4	3,319.7	38.3
EBIT	460.4	437.9	22.5	863.6	812.6	51.0	6,186.6	6,189.2	(2.6)
EBIT %age of Revenues	30.6%	26.7%		27.3%	22.8%		31.4%	30.8%	

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED:

March 31, 2004

[Month		Fis	cal Year to	Date	Fiscal Yea	r Forecast ((Adjusted)
,	March Actuals	March Plan	Fav/(Unfav)	March Actuals	March Plan	Fav/(Unfav)	FY 3 & 9	FY Plan	Fav/(Unfav)
INSTALLS								3 1	
Revenue Gross Profit (Loss)	171.7 95.2	211.7 104.1	(40.0) (8.9)	548.2 280.9	807.0 406.5	(258.8) (125.6)	2,961.1 1,489.6	3,219.9 1,615.2	(258.8) (125.6)
Gross Profit Percentage	55.4%	49.2%		51.2%	50.4%	· · · · · · · · · · · · · · · · · · ·	50.3%	50.2%	60 m
REPAIR WORK				-904999046004600	90440000 oo 1911 oo 1911 oo 1911	200001000000000000000000000000000000000			
Revenue Gross Profit (Loss)	161.3 81.1	200.5 86.4	(39.2) (5.3)	596.9 341.8	821.4 353.3	(224.5) (11.5)	2,001.9 922.9	2,226.4 934.4	(224.5) (11.5)
Gross Profit Percentage	50.3%	43.1%		57.3%	43.0%		46.1%	42.0%	
ANNUAL INSPECTIONS					59 699 690 1100 1000				
Revenue Gross Profit (Loss)	8.1 3.2	1.2 0.6	6.9 2.6	9.4 4.5	2.1 1.0	7.3 3.5	712.0 355.6	704.7 352.2	7.3 3.5
Gross Profit Percentage	39.5%	49.7%		47.9%	49.8%		49.9%	50.0%	
GUARDIAN CARE	511590000000000000000000000000000000000	10000000000000000000000000000000000000		4	gg g ang danagan ganara a a a a a a a a a a a a a a a a a				
Revenue Gross Profit (Loss)	398.4 229.7	389.5 251.8	8.9 (22.1)	1,415.2 752.2	1,378.9 802.2	36.3 (50.0)	5,922.3 4,266.9	5,886.0 4,316.9	36.3 (50.0)
Gross Profit Percentage	57.7%	64.7%)	53.2%	58.2%	***************************************	72.0%	73.3%	
RENTALS	0.0000000000000000000000000000000000000	- 1960 A 1960 C C C C C C C C C C C C C C C C C C C			2213400000000000000000000000000000000000				
Revenue Gross Profit (Loss)	670.5 644.3	677.0 646.4	(6.5) (2.1)	2,007.6 1,891.0	2,034.5 1 ,919.8	(26.9) (28.8)	8,049.1 7,679.0	8,076.0 7,707.8	(26.9) (28.8)
Gross Profit Percentage	96.1%	95.5%		94.2%	94,4%		95.4%	95.4%	
TOTAL SERVICE BUSINESS (e	xcludes nonre	enue proc	lucing activity	/)					
Revenue Gross Profit (Loss)	1,410.0 1,053.5	1,479.8 1,089.4	(69.8) (35.9)	4,577.3 3,270.4	5,043.8 3,482.8	(466.5) (212.4)	19,646.5 14,714.1	20,113.0 14,926.5	(466.5) (212.4)
Gross Profit Percentage	74.7%	73.6%		71.4%	69.1%		74.9%	74.2%	,
Lease/Dep Exp (WH) Lease/Dep Exp (CB) Advertising	121.4 45.4 47.5	120.1 44.7 14.3	, ,	357.0 135.7 49.2	360.3 134.1 20.3	3.3 (1.6) (28.9)	1,371.1 538.1 306.4	1,374.3 536.5 277.5	3.2 (1.6) (28.9)
Corporate Services Central Supervision/Admin	45.4 22.6	33.8 29.1	(11.6) 6.5	86.7 74.0	104.1 84.9	17.4 11.0	370.5 321.8	387.8 332.7 704.0	17.3 11.0 7.5
Bad debt expense Direct Fringes Overheads	38.2 112.8 216.8	51.8 137.5 260.3	24.7	169.0 442.0 669.7	176.5 540.9 853.7	7.5 98.9 184.0	696.4 1,705.9 3,239.1	1,804.9 3,319.7	99.0 80.6
EBIT	403.4	397.7	5.6	1,287.1	1,207.9	79.2	6,164.8	6,189.2	(24.3)
EBIT %age of Revenues	28.6%	26.9%		28.1%	23.9%	,	31.4%	30.8%)

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED:

April 30, 2004

		Month		Fisc	al Year to	Date	Fiscal Yea	r Forecast (Adjusted)
	April Actuals	April Plan	Fav/(Unfav)	April Actuals	April Plan	Fav/(Unfav)	FY 4 & 8	FY Plan	Fav/(Untav)
INSTALLS					orijopogi samon opom ti tičtom t	1014400104100100000000000	0,000,000,000,000,000		
Revenue Gross Profit (Loss)	136.2 77.0	142.6 68.8	(6.4) 8.2	684.6 358.2	949.6 475.3	(265.0) (117.1)	2,954.9 1,498.1	3,219.9 1,615.2	(265.0) (117.1)
Gross Profit Percentage	56.5%	48.3%		52.3%	50.1%		50.7%	50.2%	
REPAIR WORK			00.000.000.000.000.000.000		Anton de contractor de contrac	990 1 9000000000000000000000000000000000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Revenue Gross Profit (Loss)	99.3 10.3	144.4 62.2	(45.1) (51.9)	695.7 351.8	965.8 415.5	(270.1) (63.7)	1,956.3 870.7	2,226.4 934.4	(270.1) (63.7)
Gross Profit Percentage	10.4%	43.1%		50.6%	43.0%		44.5%	42.0%	
ANNUAL INSPECTIONS					se egallo de la como como de alla de	<u></u>			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Revenue Gross Profit (Loss)	65.6 14.5	47.9 24.0	17.7 (9.5)	75.0 19.0	50.0 25.0	25.0 (6.0)	729.7 346.1	704.7 352.2	25.0 (6.0)
Gross Profit Percentage	22.1%	50.1%	Odniczny wood vocanie roku wie	25.3%	50.1%		47.4%	50.0%	
GUARDIAN CARE									
Revenue Gross Profit (Loss)	349.5 198.0	347.1 237.1	2.4 (39.1)	1,764.9 950.6	1,726.0 1,039.3	38.9 (88.7)	5,925.0 4,228.2	5,886.0 4,316.9	38.9 (88.7)
Gross Profit Percentage	56.7%	68.3%		53.9%	60.2%	***************************************	71.4%	73.3%	
RENTALS	97,000 000 000 000 000 000 000 000 000 00								
Revenue Gross Profit (Loss)	667.7 640.2	675.8 649.3	(8.1) (9.1)		2,710.3 2,569.1	(35.1) (38.0)	8,040.9 7,669.7	8,076.0 7,707.8	(35.1) (38.0)
Gross Profit Percentage	95.9%	96.1%		94.6%	94.8%		95.4%	95.4%	
TOTAL SERVICE BUSINESS (xcludes nonrev	enue prod	ucing activity	l y)					
Revenue Gross Profit (Loss)	1,318.3 940.0	1,357.9 1,041.6	(39.6) (101.6)	i '	6,401.7 4,524.3	(506.3). (313.6)	19,606.7 14,612.9	20,113.0 14,926.5	(506.3) (313.6)
Gross Profit Percentage	71.3%	76.7%	·	71.4%	70.7%		74.5%	74.2%	
Lease/Dep Exp (WH) Lease/Dep Exp (CB)	122.6 45.4	120.1 44.7	(2.5) (0.7)	181.1	480.3 178.8	1.0 (2.3)	1,373.3 538.8	1,374.3 536.5	. 1.0 (2.3)
Advertising Corporate Services	12.0 31.6	23.7 31.1	11.7 (0.5)		44.0 135.3	(17.2) 17.1	294.6 370.7	277.5 387.8	(17.2) 17.1
Central Supervision/Admin Bad debt expense	25.3 64.6	30.0 47.5	4.7 (17.1)		114.9 224.1	15.7 (9.5)	317.1 713.5	332.7 704.0	15.7 (9.5)
Direct Fringes Overheads	147.4 268.4	121.1 279.5	(26.3) 11.1	589.2 991.2	662.1 1,137.7	72.9 146.5	1,731.7 3,173.5	1,804.9 3,319.7	73.2 146.2
EBIT	222.7	343.8	(121.1)		1,547.2	(89.5)		6,189.2	(89.5)
EBIT %age of Revenues	16.9%	25.3%		24.7%	24.2%	A-4-5-04-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	31.1%	30.8%	<u></u>

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED:

June 30, 2004

		Month		Fisc	al Year to	Date	Fiscal Year	Forecast (Adjusted)
	June Actuals	June Plan	Fav/(Unfav)	June Actuals	June Plan	Fav/(Unfav)	FY 6&6	FY Plan	Fav/(Unfav)
INSTALLS						9,000 K0000 Laco et e be 14 e 000	sequence 10000100000	9,000,00000000000000000000000000000000	
Revenue Gross Profit (Loss)	201.6 125.1	140.6 69.2	61.0 55.9	1,071.7 582.3	1,294.2 644.3	(222.5) (62.0)	2,997.4 1,553.2	3,219.9 1,615.2	(222.5) (62.0)
Gross Profit Percentage	62.1%	49.2%		54.3%	49.8%		51.8%	50.2%	50000000000000000000000000000000000000
REPAIR WORK									
Revenue Gross Profit (Loss)	35.8 29.7	36.3 12.5	(0.5) 17.2	784.7 386.5	1,077.0 458.1	(292.3) (71.6)	1,934.1 862.9	2,226.4 934.4	(292.3) (71.6)
Gross Profit Percentage	83.0%	34.5%		49.3%	42.5%	00000000000000000000000000000000000000	44.6%	42.0%	
ANNUAL INSPECTIONS		Mark 600 0 100 0 100 0 0 0 0 0 0 0 0 0 0 0 0		Social security in the security of the securit			A 15 - 25 - 25 - 25 - 25 - 25 - 25 - 25 -		
Revenue Gross Profit (Loss)	248.7 141.4	162.3 80.7	86.4 60.7	445.3 217.2	297.1 148.7	148.2 68.5	852.9 420.7	704.7 352.2	148.2 68.5
Gross Profit Percentage	56.9%	49.7%		48.8%	50.1%		49.3%	50.0%	
GUARDIAN CARE		190410400000000000000000000000000000000			an pagasan sa				
Revenue Gross Profit (Loss)	348.0 334.8	392.9 330.7	(44.9) 4.1	2,509.4 1,549.1	2,426.6 1,597.4	82.8 (48.3)	5,968.9 4,268.6	5,886.0 4,316.9	82.8 (48.3)
Gross Profit Percentage	96.2%	84.2%		61.7%	65.8%		71.5%	73.3%	
RENTALS			\$\$450.0\$4.\$\$0.004.000.0000.0000		Maria Maria de la composición de la constante d			er tagging i stagging i stagging for each	
Revenue Gross Profit (Loss)	672.5 665.3	673.5 656.8	(1.0) 8.5	4,008.2 3,835.2	4,058.5 3,879.9	(50.3) (44.7)	8,025.7 7,663.1	8,076.0 7,707.8	(50.3) (44.7)
Gross Profit Percentage	98.9%	97.5%		95.7%	95.6%		95.5%	95.4%	
TOTAL SERVICE BUSINESS (excludes nonrev	enue prod	lucing activit	l y)					-
Revenue Gross Profit (Loss)	1,506.6 1,296.3	1,405.7 1,150.0	100.9 146.3	8,819.3 6,570.3	9,153.3 6,728.4	(334.0) (158.1)	· ·	20,113.0 14,926.5	(334.0) (158.1)
Gross Profit Percentage	86.0%	81.8%)	74.5%	73.5%		74.7%	74.2%)
Lease/Dep Exp (WH) Lease/Dep Exp (CB)	125.5 45.5	120.1 44.7	(5.4) (0.8)		720.5 268.3	(8.3) (3.7)		1,374.3 536.5	(8.4) (3.8)
Advertising Corporate Services	2.7 (10.6)	36.8 31.6	34.1 42.2	105.8 157.4	100.2 197.5	(5.6) 40.1	347.7	277.5 387.8	(5.7) 40.1
Central Supervision/Admin Bad debt expense	21.0 161.2	25.8 49.2			164.9 320.4	22.2 (122.5) 61.5	310.5 826.5 1,743.1	332.7 704.0 1,804.9	
Direct Fringes Overheads	86.2 292.1	104.7 233.3	1 8.5 (58.8)		871.3 1,605.2	82.4	3,237.3	3,319.7	82.4
EBIT	572.7	503.8	68.9	2,388.1	2,480.2	(92.0)		6,189.2	
EBIT %age of Revenues	38.0%	35.8%	0	27.1%	27.1%) //	30.8%	30.8%	0

ATTACHMENT AG-19-01 (e) Competitive Sales & Retail Services Report

May, July, August, September, October, November, 2004



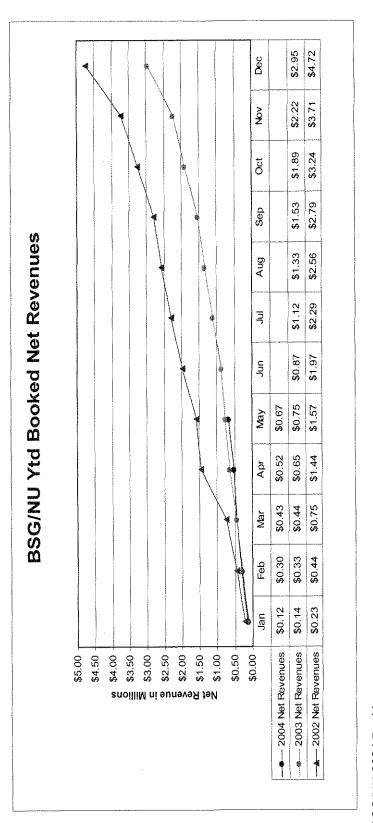
Competitive Sales and Retail Services Report

May 2004 Bay State Gas Company
Westborough, Massachusetts
508-836-7000
http://www.bgc.com

Activity and Highlights

- •It is expected that the four Field Sales Representatives will be in the field by August 1.
- Booked Net Revenues continue to decline. 2004 booked net revenues are running at 89% of the 2003 year to date level.
- Normalized sendout is 13.8% below forecast
- Key Account Net Revenues are up 6% from 2003
- Annual Inspection activity is up over 60% from 2003, which will lead to increased Installations and Guardian Care contracts, and reduced Guardian Care service calls this fall.

Year-to-Date Bookings



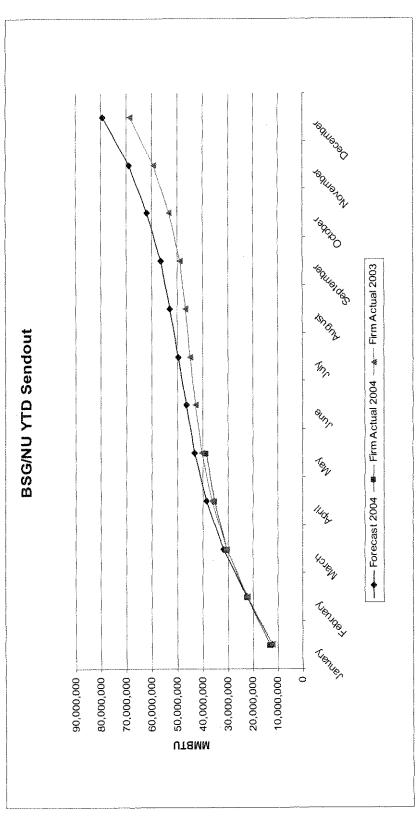
BSG/NU 2004 Bookings



Jan Feb Mar Apr May Jul Jul Aug Sep Oct Nov



Year-to-Date Sendout



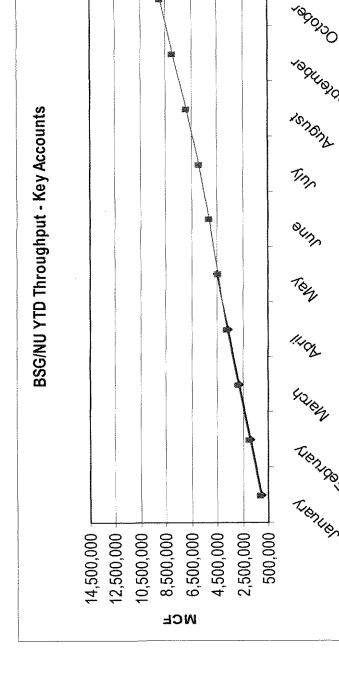
BSG/NU	January	January February March	March .	April	May	June	July	August (September	October	November	December
Weather Normalized 2004	10,895,409	20,515,803	28,567,170	33,791,266	37,223,014							Att
Weather Normalized 2003	10,795,083	19,996,177	28,091,975	33,488,656	37,111,935	39,674,255	41,651,609	43,657,035	45,965,196	50,184,697	56,482,189	65,80 0 8
% of Weather Normal Growth	%6.0	2.6%	1.7%	0.9%	0.3%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	<u>,</u>
Forecast 2004	12,054,325	22,530,969	31,937,990	38,654,070	43,170,136	46,392,319	49,717,188	52,988,188	56,431,809	61,929,732	69,071,075	79,307
Forecast Variance (Normalized)	-9.6%	-9.6% -8.9% -10.6% -12.6% -13.8% -100.0% -100	-10.6%	-12.6%	-13.8%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	\@- ige
Firm Actual 2004	13,116,436	22,438,023	30,271,138	35,306,624	38,470,446							19- <i>^</i> 4 o
Firm Actual 2003	12,040,179	22,243,455	30,382,905	36,334,437	40,262,600	42,895,867	44,873,221	46,878,648	49,045,411	53,381,159	59,432,948	(e) (e) (e) (e) (e) (e) (e) (e) (e) (e)
% of Firm Actual Growth	%6 8		-0.4%	-2.8%	-4.5%	-100 0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100

Firm Sendout in MMBTU's is the amount of Gas entering the distribution system both bundled and unbundled does not include interruptible sales.



Year-to-date Sendout by Location

December 65,801,841 -100,0% 79,378,214 -100,0% 68,557,256	24,434,595 -100.0% 24,066,660 -100.0% 25,200,256 -100.0%	17,161,044 -100,0% 31,074,099 -100,0% 18,141,913 -100,0%	9,993,235 -100.0% 9,636,589 -100.0% 10,390,415	Bay State Gas Co	mpany % 10.001 - 10.002 - 10.002 - 10.001 - 10.0
November D 56,482,189 (-100,0% 69,071,075 -100,0% 59,432,948 (20,828,220 -100,0% 20,637,671 -100.0% 21,680,067 -100.0%	14,761,701 -100,0% 27,540,785 -100,0% 15,775,148 -100,0%	8,566.314 -100.0% 8,242,782 -100.0% 9,012,845 -100.0%	5,730,932 -100,0% 5,974,398 -100,0% 6,131,916	6,595,022 -100,0% 6,675,439 -100,0% 6,832,972 -100,0%
October 50,184,697 -100.0% 61,929,732 -100.0% 53,381,159 -100.0%	18,496,909 -100,0% 18,520,912 -100,0% 19,448,403	13,153,047 -100,0% 24,816,571 -100,0% 14,247,261 -100,0%	7.570.212 -100.0% 7,348,099 -100.0% 8,058,659 -100.0%	5,063,158 -100.0% 5,298,339 -100.0% 5,475,235	5,901,371 -100.0% 5,945,810 -100.0% 6,151,601 -100.0%
Sept 45,965,196 -100.0% 56,431,809 -100.0% 49,045,411	17,054,023 -100.0% 17,104,081 -100.0% 17,975,187	12,023,359 -100,0% 22,439,806 -100,0% 13,048,735 -100,0%	6,912,468 -100.0% 6,721,278 -100.0% 7,398,181	4,603,676 -100.0% 4,794,206 -100.0% 5,001,407	5,371,670 -100.0% 5,372,438 -100.0% 5,621,900 -100.0%
August 43,657,035 -100.0% 52,988,188 -100.0% 46,878,648	16,346,295 -100.0% 16,428,869 -100.0% 17,329,907 -100.0%	11,454,176 -100.0% 20,636,642 -100.0% 12,507,604 -100.0%	6,521,824 -100.0% 6,419,211 -100.0% 7,037,301	4.324.907 -100.0% 4.460.678 -100.0% 4,726,736	5,009,832 -100.0% 5,042,787 -100.0% 5,277,100
July 41,651,609 -100.0% 49,717,188 -100.0% 44,873,221	15,756,826 -100.0% -100.0% -100.0% -16,740,438	10,958,106,-100.0% -100.0% -100.0% 12,011,534	6,192,376 -100.0% 6,096,811 -100.0% 6,707,853	4,059,991 -100,0% 4,188,055 -100,0% 4,461,820 -100,0%	4,684.310 -100.0% 4,760.985 -100.0% 4,951,577 -100.0%
39,674,255 -100.0% 46,392,319 -100.0% 42,895,867 -100.0%	15,166,581 -100.0% 15,184,051 -100.0% -100.0% -100.0%	10,465,418 -100,0% 17,081,618 -100,0% 11,518,846	5,876,168 -100.0% 5,749,723 -100.0% 6,391,645	3.791.251 -100.0% 3,906,717 -100.0% 4,193,080	4,374,837 -100.0% 4,470,209 -100.0% 4 642,104 -100.0%
May 37,223,014 37,111,935 0.3% 43,170,136 -13,8% 38,470,446 40,262,600	14,412,302 14,439,729 -0.2% 14,596,992 -1.3% 14,860,556 15,409,228	9,361,812 9,619,506 -2.7% 15,365,080 -39,1% 9,739,183 10,619,708	5,713,402 5,494,804 4,0% 5,385,409 6,1% 5,863,640 6,013,124 -2,5%	3,736,062 3,521,206 6,1% 3,663,070 2,0% 3,888,208 3,917,299	3,999,435 4,036,690 -0.9% 4,159,586 -3.9% 4,118,859 4,303,240
April 33,791,266 33,488,656 0 9% 38,654,070 -12,6% 35,306,624 35,334,437 -2,8%	13,349,177 13,315,329 0,3% 13,490,606 -1,0% 13,900,601 14,199,773	8,347,624 8,467,276 -1,4% 13,338,884 -37,4% 8,847,429 9,324,141 -5,1%	5,170,239 4,974,647 3,9% 4,876,444 6,0% 5,351,953 5,461,615	3,367,216 3,152,348 6,8% 3,291,426 2,3% 3,527,943 3,516,724 0,3%	3,557,010 3,579,056 -0.6% 3,656,710 2,7% 3,678,699 3,832,184 -4.0%
March 28,567,170 28,567,170 28,091,975 31,937,990 10,6% 30,271,138 30,382,905 -0.4%	11,375,051 11,264,468 11,468,652 -0.8% 12,051,226 11,925,338	7,132,904 7,149,313 -0.2% 10,784,758 -33.9% 7,636,810 7,849,730	4,334,330,4,123,362,362,362,362,4%,555,128,4%,5555,128,4%,555,128,4%,555,128,4%,555,128,4%,555,128,4%,555,128,4%,555,128,4%,555,128,4%,555,128,4%,5555,128,4%,5555,128,4%,555,128,4%,555,128,4%,555,128,4%,555,128,4%,555,128,4%,555,128,4%,555,12	2,808,071 2,610,548 7,6% 2,746,353 2,980,623 2,912,560	2,916,815 2,944,284 -0.9% 2,939,616 -0.8% 3,047,351 3,165,552
20,515,803 19,996,177 22,530,969 22,438,023 22,438,023 22,243,455 0.9%	8,194,077 8,073,776 8,246,550 -0.6% 8,953,212 8,831,365	5,192,145 5,102,873. 1,7% 7,502,641 -30,8% 5,732,250 5,767,614	3,072,276 2,922,518 5.1% 2,749,727 11.7% 3,342,708 3,291,378	1,993,190 1,836,458 8.5% 1,964,284 1,5% 2,188,946 2,099,584	2,064,116,2,060,552,0,2%,2,067,766,-0.2%,2,207,907,2,2,53,514
895,409 795,083 0.9% 054,325 -9.6% 116,436 040,179 8.9%	4,349,128 4,387,791 4,508,964 -3,5% 5,292,739 4,785,071	2,767,056 2,762,632, 0.2% 4,026,999 -31,3% 3,328,033 3,126,595	1,618,900 1,567,989 3,2% 1,346,195 20,3% 1,942,419 1,787,777	1,063,423 974,642 9.1% 1,062,377 1,279,896 1,126,553	1,096,901 1,102,029 1,109,790 1,273,349 1,274,183 4,5%
Weather Normalized 2004 Weather Normalized 2003 10, % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Springfield Weather Normalized 2004 Weather Normalized 2003 Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 Weather Normal Growth Forecast 2004 Forecast Varience Firm Actual 2004 Firm Actual 2003	Portsmouth weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast 2004 Firm Actual 2003 % of Firm Actual Growth	Portland Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth
BSG/NU	Brockton	Springfie	Lawrence	Portsmo	Portland



	A COUNTY										
		February	March	April	May	June	July	August	Sept cuber	October	Novem
Firm Actual 2004 994, 931 1, 867, 964	4 994, 931	1,867,964	2, 787, 997	3, 633, 693	4, 539, 593						
Firm Actual 2003 1,063,283 1,991,308	13 1,063,283	1,991,308	2,897,694	3, 715, 106	4, 398, 199	5,059,983	5,059,983 5,858,038	6, 891, 389	7,981,129	8,956,875	10, 11
% Variance	%9 <i>-</i>	%9 -	- 4%	- 2%	3%						

--- Firm Actual 2004 --- Firm Actual 2003

Key Account Throughput

(L)

Bay State Gas Company

D. F.E. 05-27

Attachment A3-19-1(e)
Page 7 of 62

ıcı	DC	P P	ag:	-19-1(e 7 of 6
	December		11,04	
	November		9,897,306	
	October		5,025,675 5,567,221 6,083,336 6,595,286 7,677,007 8,215,468 8,859,106 9,897,306 11,04 聲 者	
	September October		8, 215, 468	
	August		7,677,007	
	y in j		6, 595, 286	
	June		6,083,336	_
	May	5, 324, 287 5, 893, 580	5, 567, 221	%9
	April	5, 324, 287	5, 025, 675	%9
	March	3, 780, 612	3,649,174	4%
	bruary	2, 466, 560	2, 478, 793	%0

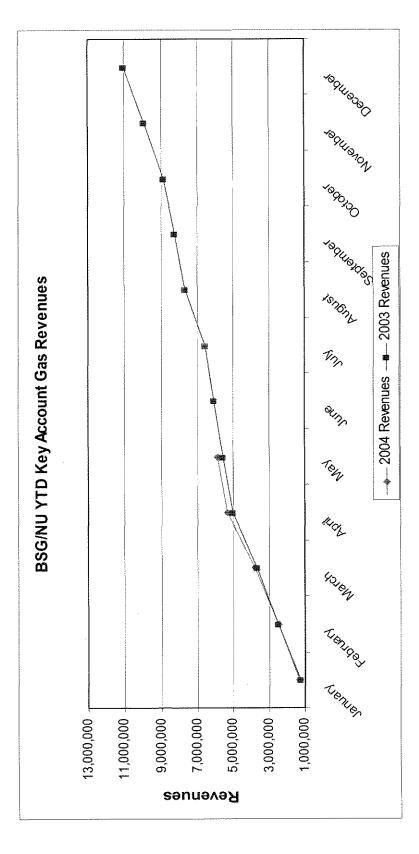
218,381

2003 Revenues % Variance

1, 300, 065

anuary

BSG NU Firm Key Accounts





Key Account Revenues



Key Account Report

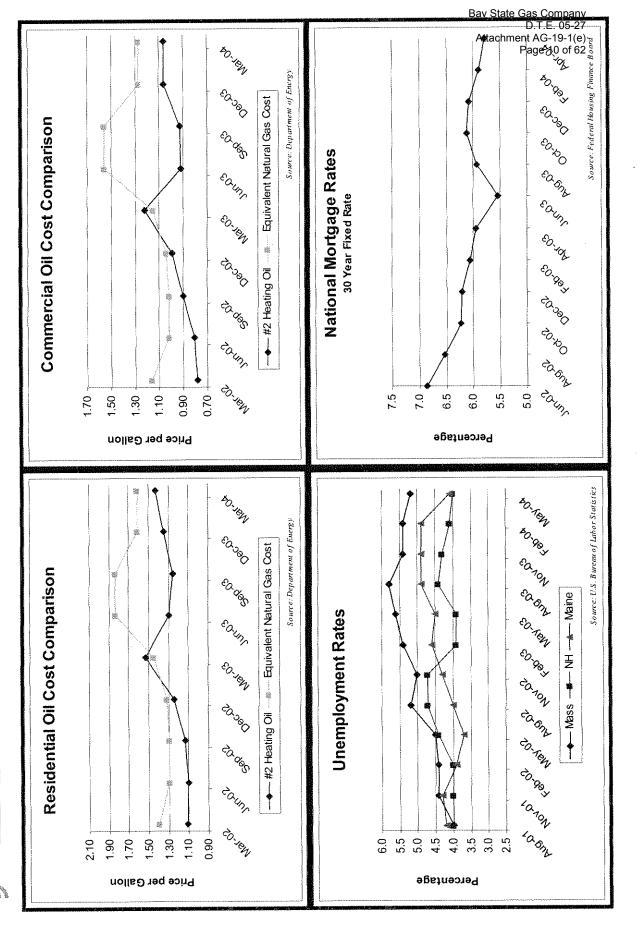
						***************************************			***************************************			
Bay State Gas/Northern Utilities				A.M. A.								
2004 Major Accounts Report			A	Victoria de la constante de la								
May 2004												
00000000000000000000000000000000000000			Gas Revenues	nues					Gas Usage	sage		
Account	2004	2003 Total	2004 YTD	2003 YTD	QT.Y	% GLA	2004	2003 Total	2004 YTD	2003 YTD	ATY:	YTD %
Number Company	Forecast	Revenues	Revenues	Revenues	Variance	Vanance	Forecast	MCF	MCF	MCF	у апапсе	v anance
Brockton	Account to the second s			Annual Proof of the Party of th	A)
Key Accounts:	000000	020 020	620.041	651.53	1100 697	707	65 953	60.071	25 328	25.496	(160)	-10%
807402009	557,565	500,709	527,041	\$31,122	632,0011	10%	53 355	48 3 14	22,520	20,433	2117	10%
1	6187.33	\$38,193	277,154	450,792	512 008	20%	268 376	232,654	151 151	137.584	13.538	10%
3 3/2//2008 MCI BKILKJEW A I EK	075705	\$330,021	526 123	631 153	\$183	1%	51 630	47.417	24.892	25.481	(589)	-2%
	\$00.70	\$53.301	\$29.936	\$33,317	(183.381)	-10%	50.571	46.784	24.222	26,114	(1,892)	-7%
6 537012007 V A HOSPITAT BOILER PLANT	\$17.162	\$154.684	898,180	899,359	(\$1,179)	-1%	26,471	155,779	87.836	90,731	(2,895)	-3%
- í	\$29,093	\$51.499	\$30,149	\$30,729	(\$580)	-2%	49,729	44,243	23,129	23,501	(373)	-2%
8 739212003 ADVANCED CAST PRODUCTS	\$54,200	\$85,081	\$43,318	\$43,452	(\$134)	%0	12986	93,571	40,579	40,105	474	1%
- (\$41,675	\$73,938	\$40,519	\$38,650	698,18	2%	74,255	75,548	33,647	33,580	99	0%0
	\$51,719	\$70,977	\$33,617	\$42,209	(\$8.592)	-20%	93,835	63,414	28,449	30,836	(2,387)	%8-
- (\$36,581	\$66,052	\$36,136	\$38,123	(\$1.987)	-5%	64,325	57,839	25,323	29,188	(3.865)	-13%
1	\$84,521	\$126,884	\$68,262	270.977	(\$2,715)	-4%	157,775	143,779	64,474	66,224	(1.750)	-3%
.i	\$50,044	\$72,019	\$44,808	\$46,357	(\$1,549)	-3%	69,763	61,525	36,405	39.604	(3,199)	-8%
14 769422005 RETAIL PRINTING CORP	\$49.769	\$78,458	\$42,939	\$39,301	\$3,638	%6	90,033	87,886	39,554	35,089	4,465	13%
4	\$38,339	\$63,090	\$35,575	\$38,207	(\$2,632)	-7%	67,753	62,745	28,138	30,308	(2.169)	-7%
16 195522001 CHIRON DIAGNOSTICS	\$34,160	\$24,316	\$11,276	\$12,791	(\$1,515)	-12%	20,376	18,141	8,688	9,159	(471)	-5%
ì	\$19,799	\$34,932	\$24,413	\$19,369	\$5,044	26%	31,612	31,514	20.249	15.724	4,524	76%
18 084422002 CHIRON DIAGNOSTICS	\$43,883	\$32,059	\$23,789	\$16,780	\$7,009	42%	27,175	25,306	18,651	14.233	4,418	31%
Total Key Accounts	\$869,073	\$1,494,849	\$919,093	\$915,254	\$3,839	%0	1,361,558	1,356,528	703,114	693,269	9,845	%1
	The state of the s										100	
Springfield												
Key Accounts:							- A - COOD OF STREET					200
1 335163003 TOP FLITE GOLF	\$131,907	\$227,578	\$132,062	\$120,542	\$11,520	10%	250,147	245,446	128,738	111.979	16,759	15%
2 304263005 TOP FLITE GOLF	\$29.012	\$17,032	\$2,144	\$15,739	(\$13,595)	-86%	17,597	10,401	1,018	10,399	(9.381)	%06-
3 731163001 TOP FLITE GOLF	\$25,183	\$17,304	696'6\$	\$11.377	(\$1,408)	-12%	14,761	11,559	6,380	7,477	(1,007)	-15%
4 857032007 AMERICAN SAW & MFG CO	\$36,970	\$16,910	\$17,551	\$15,362	\$2,189	14%	23,011	10,858	12,032	10,378	1,654	16%
5 266032005 AMERICAN SAW CO		\$9,151	\$5,491	\$5,853	(\$362)	%9-	8,938	5,734	3,139	3,402	(-0.5)	9/.0-
		\$75,696	\$40.523	537,781	\$2,742	0//	80,041	04,400	17776	11 570	0.015	10%
	555.074	\$20,822	7100013	913,/04	\$10,293	1,57/0	135 367	145 697	70,73	68 048	11 675	17%
L	\$73,022	\$223,010	\$126,214	\$356,337	(7812)	300	10 999 996	1 812 072	201 331	207.470	1,	Bay Al
938343006	503 003	\$157 919	\$300,040 \$01.450	893 968	(00)	-3%	174.306	152.111	70.668	77,265		\$%6- tac
19 653432003 THE PRINCILL INCIDENCE.	855.615	\$104.380	\$54.317	\$53.584	\$733	%	101.428	87,330	37.561	36,956	i	tat k hn
	\$26.059	\$19.240	\$13,373	89,706	\$3,667	38%	14,783	16,955	9,476	7.096	2,380	nei 34%
+	\$123,740	\$228,917	\$124,293	\$133,880	(\$9,587)	-7%	234.226	228,830	106,290	116,384	(†(ias b) nt /
14 365432000 REXHAM GRAPHICS - NBDF BIG		\$1,607	\$987	\$762	\$225	30%	0	828	543	377	3	G T C
15 194963005 SMITHFIELD FOODS	\$26,251	\$53,627	\$26.791	\$28,734	(\$1,943)	-7%	44,189	49,324	21,288	22,200	- 1.	Qm;
L4	\$48.171	\$85,640	\$50,004	\$51,369	(\$1,365)	-5%	86,919	80,076	39,844	33 006	- 1 -	pa 5% 0-1
	\$41.317	\$76,845	\$50,441	\$43,875	\$6,566	15%0	855.57	507,105	77,777	27,000	(405,11)	ກ <u>y</u> ຊື່ໄ
	\$446,131	\$355,602	\$344,816	\$255,046	\$89,770	55%	1,249,998	355,499	21,180	35,700	(100,00)	-0.3%
	\$35,530	\$56,610	\$19,883	\$36,993	(817,110)	46%	62,278	170 410	15,432	100.62	(10,083)	40%
	\$104.720	\$205,771	\$123,419	\$134,570	(\$11,150)	-8%	197,149	71.080	31 907	30.837	(9,043)	-20%
21 400132000 V A MEDICAL CENTER %	\$43,000	\$104,590	\$56.377	\$65.331	(\$8.954)	-14%	86,150	81,727	41,290	43,354	(2,063)	-5%
	4371664	C3 058 544	\$1.720.000	21 641 333	£78.766	7/02	13.997.094	3.743.654	994.549	1.068.779	(74.229)	-7%
COURTE STANCOURS	- 1. 2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	The state of the s	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -					100 March 100 Ma			A STATE OF THE PARTY OF THE PAR	Business and the second
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Key Account Report continued

2004 Major Accounts Report								h				
								-				
May 2004												
- A A A A A A A A A A A A A A A A A A A			Gas Revenues	ınes				-	Gas U	w I		and the second s
Account Number Company	2004 Forecast	2003 Total Revenues	2004 YTD Revenues	2003 YTD Revenues	YTD Variance	YTD % Variance	2004 Forecast	2003 Total MCF	2004 YTD MCF	2003 YTD MCF	YTD	YTD % Variance
Lawrence Key Accounts:									William 1			
ENETICS INSTITUTE %	\$366,754	\$650,060	\$413,314	\$308,171	\$105,143	34%	707,937	764,286	412.965	287,218	125,746	44%
254542009 PHILLIPS -ATTN CARLOS MONT	\$57,583	\$104,966	\$45,947	\$52,002	(\$6.055)	-12%	105,266	34.634	36,800	16,986	1.138	20%
768542003 RAYTHEON CO-MMIC BLDG	\$22,055	\$40.929	\$22,400	\$85.831	(875)	0.67	147 607	136.517	66.613	72.336	(5.723)	%8-
881542004 RAYTHEON-MICROEL ECTR	\$28.536	\$39.818	\$22,533	\$23,117	(\$584)	-3%	48.643	37.643	18,255	20,850	(2,596)	-12%
057152007 CROWN CORK & SEAL	\$49.878	\$83,505	\$41.541	\$44,299	(\$2,758)	%9-	90,245	83,837	37.426	40,822	(3.395)	%8-
137623000 MALDEN MILLS INDUSTRIES %	\$20,992	\$44,091	\$21,908	\$24,973	(\$3.065)	-12%	33,939	31,900	13,244	15,893	(2.649)	-17%
189763004 WOOD MILL LLC.	\$40.341	\$79,706	\$26,312	\$50,720	(\$24,408)	-48%	71,654	57.667	15.337	38.053	(22.716)	%09-
485352005 COLOMBO INC	\$34,090	\$55,177	\$30.006	\$30,785	(\$779)	-3%	59,470	55,189	25,657	25,989	(332)	-1%
749623008 MALDEN MILLS COGEN PLANT	\$350,073	\$561,567	\$297.749	\$301,032	(53.283)	-1%	675,420	577,433	287,491	297,159	(7,649)	-5%
317623000 MALDEN MILLS INDUSTRIES	848,804	551,803	\$22,445	626 010	52,038	10%	50,000	53 087	16976	27. 27	(3.754)	-15%
58623009 MALDEN MILLS INDUSTRIES 70		\$56,030	\$37.915	\$30,015	\$2.700	%6	47.836	51.274	26.967	25.818	1,149	4%
EGE	\$41,419	\$73,226	\$46.513	\$46,246	\$267	10% 10%	73.757	56,015	33,431	33,814	(383)	-1%
LOH NCY ACCOUNTS	2777	00 - 10 CO 1-75	3,000	20,000))
Portsmouth							>					
Key Accounts:	21113	\$62 424	433 301	£33 853	(\$462)	0% -	69.971	865.09	27.879	28.552	(672)	-2%
281452002 PORTSMOUTH REGIONALHOSP	_	50	\$14,408	\$00.00	\$14,408	#DIV/0!		0	12,467	0	12,467	#DIV/0!
835852005 HEIDELBERG WEB SYSTEMS	\$63,907	\$30,665	\$17,498	\$21,051	(\$3.553)	-17%	30.378	16,912	9,602	13,844	(2,242)	-19%
988752002 UNIVERSITY OF NH	8199,800	\$160,028	\$155,679	\$135,995	\$19,684	14%	300,000	82,147	39,233	46,062	(6.829)	-15%
5 744652007 FOSS MANUFACTURING	\$200.211	\$312,002	\$152,832	\$108,391	\$44,44	600	160340	418.818	77 176	71 470	85,517	2007
735852001 TYCOM INTEGRALED 423552001 NATIONAL GVDSIM	5129,584	\$540.530	524,642	\$221 628	\$19.736	966	711.144	699.037	307.947	287.326	20.621	70/2
334552007 LONZA BIOLOGICS INC%	\$90.794	\$49,468	\$25,992	\$27,947	(\$1.955)	-7%	56.715	45,589	21,855	22,909	(1,054)	-5%
168443005 LONZA BIOLOGICS INC%	\$4,640	\$30,707	\$55,512	\$7,255	\$48.257	%599	1.036	27.505	46.139	7,013	39,125	558%
149652007 BAILEY CORP %	\$147,552	597.169	\$31,232	634 305	(30,037) \$2,637	80%	57.5380	63.868	30.500	28 902	1 598	%99
13/203000 VELLING COM INC. Total Key Accounts	\$1,603,799	\$1,445,932	\$809,582	\$708,807	\$100,775		1,761,854	1,617,581	780,910	685,684	95,226	14%
Portland Key Accounts:				Annual Contract of the Contrac						minima and a second	***************************************	
820562000 CASCADES-AUBURN FIBER INC	\$49,319	\$125.312	\$62.963	\$67,308	(\$4.345)	%9-	148,202	114.216	50.792	55.074	(4,282)	-8%
625462004 GATES FORMED FIBRE PRODUC		\$123,945	\$65,362	\$67,632	(\$2,270)	-3%	129.700	111,758	52,257	54,928	(2.671)	-5%
738362002 GENERAL ELECTRIC CO	548,411	584.377	\$46,116	\$49,948	(93.932)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	087.280	8 144	31.851	34.011	(2,802)	%99
876262002 FIRER MATERIALS	\$14.776	\$25.849	\$12.096	\$13,835	(\$1,739)	-13%	9.077	14,461	6,608	7.366	(758)	-10%
140462003 FIBER MATERIALS %		\$42,827	\$21,575	\$19,490	\$2,085	11%	34,493	29,960	13,429	12,204	1,225	10%
226362009 NISSEN BAKERY	3,	\$143,338	\$70,340	\$75,884	(\$5,544)	-7%	150,000	185,750	90,280	99,840	(9,560)	G A
715063009 WESTPOINT STEVENS	\$52.036	\$150,807	581.650	585,733	(5,00,40)	-5%0	74 929	64 747	31 288	31.975	(1,421)	∉ S tta
10 575572005 PORTSMOUTH NAVAL SHIPYAR	3,	\$1,179,965	\$367,542	\$233,820	\$133,722	57%	660.000	509,829	273,233	175,664	97.569	tai 95 chi
064462006 BATES COLLEGE	\$15,668	\$10,268	\$1.155	\$7,326	(\$6,171)	-84%	26.896	7,369	0	6,134	(6.134)	e ne
145462001 PHILIPS FLMET CORP		\$79,259	\$40,063	\$44,655	(533,753)	-966	58.675	31.300	70	24.740	(24.670)	Ga B nt P
778362002 DINGLEY PRESS	\$42,095	\$95,769	\$48,406	\$50,471	(\$2.065)	-4%	90,871	82,930	37,200	38.740	(1.540)	A()
242562003 MASONITE CORP	\$49,250	\$210,703	\$112,712	\$107,716	\$4,996	5%	147,659	205,288	97.260	91.786	5,474	(O) (- (-
131262008 MAINE MEDICAL CENTER	\$14,559	\$152,295	\$39,183	\$77,755	(\$38,572)	-50%	8.796	155,619	38,960	79,870	35 694	gn 70€ 19≅
468362000 NATIONAL STANCONINCTOR		0\$	\$1.062	05	\$1.962	#DIV/0!	Total Colonia	0	1,747	ō	- 1	16.7
775263004 NATIONAL SEMICONDUCTOR		\$0	\$10,373	80	\$10,373	#DIV/0!		0	5,990	0	1 i	(XXIII)
20 891362005 FAIRCHILD SEMICONDUCTOR	\$88,589	\$168,271	\$95,237	\$97,629	(\$2.392)	-2%	80,251	124.252	66.387	67.876	(3,489)	-2%
	\$70,803	\$136.270	\$72,555	\$65,964	(51,425)	-46%	48.649	3.429	386	1,344	(958)	-71%
475362001 IDEXX CORP	\$39,105	\$64,962	\$32,608	\$34,307	(669.18)	-5%	67,143	50,756	23,231	24,535	(1,364)	-5%
Total Key Accounts	\$1,533,934	\$3,012,457	\$1,301,000	\$1,222,061	\$78,939	%9	2,190,474	2,135,754	1,023,685	115786	36,174	4 %
												,

Key Indicators







EP&S Summary

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED: May 31, 2004

		Month		Fisc	Fiscal Year to Date	Jate	Fiscal Year	Fiscal Year Forecast (Adjusted)	Adjusted)	
	May Actuals	May Plan	Fav/(Unfav)	May Actuals	May Plan	Faw(Unfav)	FY 5 & 7	FY Plan	Fav/(Unfav)	
INSTALLS										
Revenue	185.5	204.0	(18.5)	870.1	1,153.6	(283.5)	2,936.4	3,219.9	(283.5)	
Gross Profit (Loss)	0.66	99.8	(0.8)	457.0	575.1	(118.1)	1,497.1	1,615.2	(118.1)	
Gross Profit Percentage	53.4%	48.9%		52.5%	49.9%		51.0%	50.2%		
REPAIR WORK										
Revenue	53.3	74.9	(21.6)	749.0	1,040.7	(291.7)	1,934.7	2,226.4	(291.7)	
Gross Profit (Loss)	5.6	30.0	(24.4)	357.1	445.5	(88.4)	846.0	934.4	(88.4)	
Gross Profit Percentage	10.5%	40.0%		47.7%	42.8%		43.7%	42.0%		
ANNUAL INSPECTIONS										
Revenue	122.0	84.8	37.2	196.7	134.8	61.9	766.6	704.7	61.9	
Gross Profit (Loss)	57.4	43.0	4.4	75.8	68.0	7.8	359.9	352.2	8.7	
Gross Profit Percentage	47.0%	50.7%		38.5%	50.5%		47.0%	50.0%		
GUARDIAN CARE										
Revenue	396.6	307.7	88.9	2,161.7	2,033.6	128.1	6,014.1	5,886.0	128.1	
Gross Profit (Loss)	263.8	227.3	36.5	1,214.8	1,266.6	(51.8)	4,265.1	4,316.9	(51.8)	
Gross Profit Percentage	99:99	73.9%		56.2%	62.3%		70.9%	73.3%		
RENTALS										
Revenue Gross Profit (Loss)	660.7 639.2	674.7 654.0	(14.0) (14.8)	3,335.9 3,170.0	3,385.0	(49.1) (53.1)	8,026.9 7,654.7	8,076.0 7,707.8	(49.1) (53.1)	
Gross Profit Percentage	96.7%	96.9%		95.0%	95.2%		95.4%	95.4%		
TOTAL SERVICE BUSINESS (excludes nonrevenue producing activity)	 	renue produ	 acing activity	•						
Revenue	1,418.1	1,346.0	72.1	7,313.4	7,747.6	(434.2)	19,678.8	20,113.0	(4342)	
Gross Profit (Loss)	1,065.0	1,054.1	10.9	5,274.7	5,578.4	(303.7)	14,622.8	14,926.5		
Gross Profit Percentage	75.1%	78.3%		72.1%	72.0%		74.3%	74.2%	chm	tate
Lease/Dep Exp (WH)	124.1	120.1	(4.0)	603.4	600.4	(3.0)	1,377.3	1,374.3	⊖D ent Pa	Ga
Lease/Dep Exp (CB)	45.5	44.7	(0.8)	226.7	223.6	(8.1)	539.6	536.5	ĀG ģe	s C
Advertising	6.14	4.66	(22.5)	103.1	63.4 4.88	(39.7)	317.2	387.8	19	om
Corporate Services	48.9 8.00	30.0	13.0	1217	139.1	17.4	315.3	332.7	5-4 - 11 of	paı
Central Supervision/Admin Bad debt expense	48.0	47.1	(0.0)	281.7	271.2	(10.5)	714.5	704.0	2(6) e) 62	ny
Direct Fringes	134.2	104.1	(30.1)	724.1	766.4	42.3	1,762.3	1,804.9	42.6	_
Overheads	243.1	224.3	(18.8)	1,233.9	1,368.6	134.7	3,185.1	3,319.7	134.6	
EBIT	355.8	439.4	(83.5)	1,812,2	1,979.6	(167.4)	6,021.8	6,189.2	(167.4)	
EBIT %age of Revenues	25.1%	32.6%		24.8%	25.6%		30.6%	30.8%		_ (
										2

Credit and Franchise Letters

Irrevocable Letters of Credit	梅						
				Effective	Effective Expiration		
Customer	Address	Bank	Amount	Date	Date	Letter No.	Rep
Active Credit Letters:							
Chestnut Farms c/o The Ga	Chestnut Farms c/o The Gatehouse Group 120 Forbes Blvd, Mansfield, MA	Fleet Bank	\$291,542	4/14/03	7/1/05	7/1/05 MS1389050	
A AMERICAN CONTRACTOR OF THE PROPERTY OF THE P	The production of the control of the	and the second s					
Expired Credit Letters:							
Ladd Heldenbrand	2 Bay Road, S. Portland, ME	People's Heritage Bank	\$8,050	6/2/9	6/2/00	716	
Francis Will	The state of the s	South Shore Savings Bank	\$12,642	11/9/01	11/9/02	11/9/02 01-01-FW	
Spickett Commons	9200 East Panorama Circle, Englewood, CA	JPMorgan Chase Bank	\$118,663	6/7/02	6/30/03	6/30/03 D-226413	
Liberty Lane	Hampton Industrial Park	Citizens Bank	\$102,765	8/1/98	8/1/03		
Franchise Letters							
Company	Requested Gas Supply Location	Effective Date					
Boston Gas Company	Cathrine Rd, Whitman	9/2/97					
Colonial Gas Company	# 2 & # 7 Connector Road, Andover	6/5/95					
Colonial Gas Company	McGrath Road, Methuen	11/2/90					
Essex County Gas	Brookview Estates, N. Andover	5/16/96					
Essex County Gas	Forest St. Ext, N. Andover	10/7/93				A STATE OF THE STA	
Key Span Energy	Boxford St., N. Andover	11/13/98					
Key Span Energy	Scituate Tennis Club, 1004 Chief Justice Cushing Highway	9/03					





Competitive Sales and Retail Services Report

July 2004

Bay State Gas Company Westborough, Massachusetts 508-836-7000 http://www.bgc.com

Activity and Highlights

- The four Field Sales positions were filled in July. The new representatives went through training in the first two weeks of August.
- Year to date Booked Net Revenues continue to follow the same trend as 2003. \$962,014 has been booked through July.
- The report this month includes a new page which also shows the Booked Net Revenue less the Weighted Average Cost of Growth Capital.

les	des		3 \$1.53	6 \$2.79
enc	Aug		\$1.33	\$2.56
it Rev	a a	\$0.96	\$1.12	\$2.29
ed Ne	unr	\$0.81	\$0.87	\$1.97
Book	May	\$0.67	\$0.75	\$1.57
J Ytd	Apr	\$0.52	\$0.65	\$1.44
BSG/NU Ytd Booked Net Revenues	War	\$0.43	\$0.44	\$0.75
ă	Feb	\$0.30	\$0.33	\$0.44
	Jan	\$0.12	\$0.14	\$0.23
	\$5.00 \$4.50 \$4.50 \$3.50 \$2.50 \$1.00 \$0.00	—●— 2004 Net Revenues	- 2003 Net Revenues	★— 2002 Net Revenues

\$2.95 \$4.72

\$2.22 \$3.71

\$1.89

Dec C

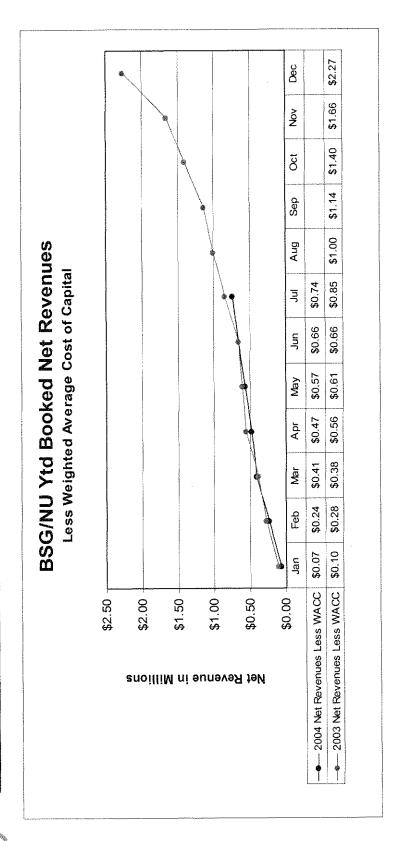
ö

Bookings	
2004	
BSG	

							age	_		f 62					
) Actuals	YTD Net	Revenue	\$227,087	\$435,290	\$745,469	\$1,442,237	\$1,571,009	\$1,974,520	\$2,290,595	\$2,563,138	\$2,786,331	\$3,239,891	\$3,712,735	\$4,722,081
	2002 YTD Actuals		YTD Mcf	74,655	149,724	266,226	1,647,327	1,685,337	1,884,311	2,025,647	2,134,855	2,207,586	2,349,031	2,538,185	2,914,843
eou	. 2003	YTD Net	Revenue	(\$26,077)	(\$26,633)	(\$10,631)	(\$130,485)	(\$81,259)	(\$60,251)	(\$156,618)					
Variance	2004 vs. 2003		YTD Mcf	(4,455)	789	7,396	(44,093)	(27,415)	(19,440)	(61,563)					
) Actuals	YTD Net	Revenue	\$144,933	\$328,978	\$444,563	\$651,308	\$752,130	\$874,321	\$1,118,632	\$1,325,998	\$1,533,891	\$1,886,857	\$2,224,748	\$2,953,616
	2003 YTD Actuals		YTD Mcf	37,044	93,908	129,352	204,142	233,668	270,355	352,423	415,029	472,692	573,689	693,463	1.021,113
	Actuals	YTD Net	Revenue	\$118,856	\$302,345	\$433,931	\$520,823	\$670,871	\$814,070	\$962,014					
- The second sec	2004 YTD Actuals		YTD Mcf	32,589	94,697	136.748	160,049	206,253	250,915	290.860					

Jan Feb Mar Apr Jun Jul Sep Oct Nov

Year-to-Date Bookings



BSG/NU 2004 Bookings

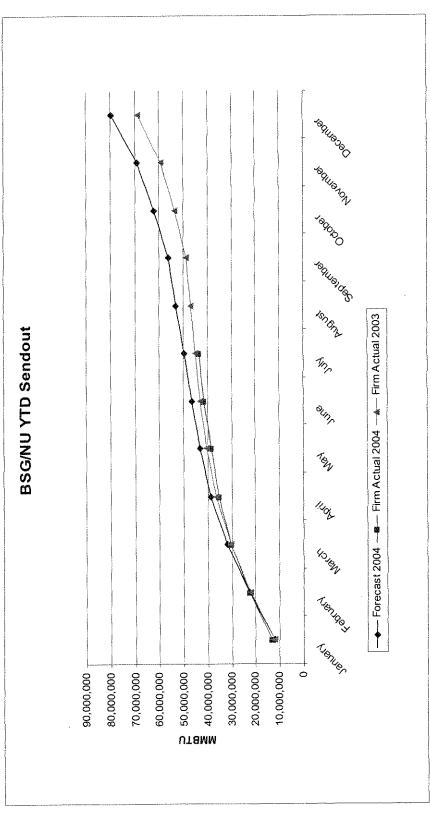
			tta	chr	ne	nt.	٩G	-19	1	(a).					
	YTD Net	Rev Less	WACC	(\$35,032)	(\$48,753)	\$27,418	(\$86,260)	(\$33,165)	5 1(2 08,88)	(\$103,263)					
Variance		YTD Growth	Cap	\$104,129	\$257,209	(\$442,359)	(\$514,247)	(\$559,232)	(\$604,056)	(\$620,400)					
		YTD Net	Revenue	(\$26,077)	(\$26,633)	(\$10,631)	(\$130,485)	(\$81,259)	(\$60,251)	(\$156,618)					
		YTD Net Rev	Less WACC	\$103,779	\$283,859	\$384,898	\$556,528	\$606,437	\$664,352	\$846,797	\$1,000,304	\$1,138,709	\$1,401,576	\$1,659,177	\$2,266,880
2003 YTD Actuals		YTD Growth	Cap	\$478,538	\$524,648	\$693,775	\$1,102,097	\$1,694,102	\$2,441,495	\$3,160,871	\$3,787,141	\$4,595,145	\$5,642,802	\$6,576,409	\$7,985,302
20		YTD Net	Revenue	\$144,933	\$328,978	\$444,563	\$651,308	\$752,130	\$874,321	\$1,118,632	\$1,325,998	\$1,533,891	\$1,886,857	\$2,224,748	\$2,953,616
		YTD Net Rev	Less WACC	\$68,747	\$235,106	\$412,310	\$470,268	\$573,272	\$656,050	\$743,534					
2004 YTD Actuals		YTD Growth	Cap	\$582,667	\$781,857	\$251 416	\$587.850	\$1,134,870	\$1,837,439	\$2,540,471					
20		YTD Net	Revenue	\$118.856	\$302.345	\$433,931	\$520,823	\$670,871	\$814,070	\$962.014					

s big sink tian Company, 1884. Of rights reacred

Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov



Year-to-Date Sendout



BSG/NU	January	February N	March	April	May	June	July	August	September	October	November	December
Normalized 200	10,895,409	20,515,803	28,567,170	33,791,266	37,223,014	40,119,828	42,224,051				:	Att
Weather Normalized 2003	10,795,083 19,996,177 28,091,975 33,488,656 37,111,935 39,674,255 41,651,609 43,657,035 45,965,196 50,184,697 56,482,189 65,80월,84 😭	19,996,177	28,091,975	33,488,656	37,111,935	39,674,255	41,651,609	43,657,035	45,965,196	50,184,697	56,482,189	65,80 3 ,8
% of Weather Normal Growth	0.9%	2.6%	1.7%	0.9%	0.3%	1.1%	1.4%	-100.0%	-100.0%	-100.0%	-100.0%	
Forecast 2004	12,054,325	22,530,969	31,937,990	38,654,070	43,170,136	46,392,319	49,717,188	52,988,188	56,431,809	61,929,732	69,071,075	7997
e (Norr	%9.6~	%5.8- -8.9%	-10.6%	-12.6%	-13.8%	-13.5%	-15.1%	-100.0%	-100.0%	-100.0%	-100.0%	ie 1
Firm Actual 2004	13,116,436	22,438,023	30,271,138	35,306,624	38,470,446	41,326,167	43,430,390					. 05 19-1 6 of
	12,040,179	22,243,455	30,382,905	36,334,437	40,262,600	42,895,867	44,873,221	46,878,648	49,045,411	53,381,159	59,432,948	(A) (B) (B) (B) (B) (B) (B) (B) (B) (B) (B
Growth	%6.8 8	8.9% 0.9% -0.4%	-0.4%	-2.8%	-4.5%	-3.7%	-3.2%	-3.2% -100.0% -100.0% -100.0%	-100.0%	-100.0%	-100.0%	-100.0

Firm Sendout in MMBTU's is the amount of Gas entering the distribution system both bundled and unbundled does not include interruptible sales.

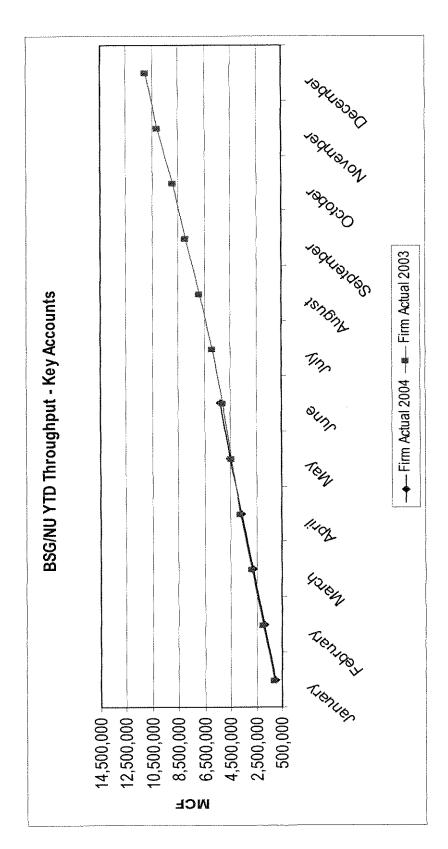


Year-to-date Sendout by Location

65,801,841 -100.0%	-100.0% -100.0%	24,434,595 -100.0% -100.0% -100.0% 25,200,256 -100.0%	17,161,044 -100.0% 31,074,099 -100.0% 18,141,913	9,993,235 -100.0% 9,636,589 -100.0% 10,390,415 -100.0%	Bay State Gas Col Color B B B B B B B B B B B B B B B B B B B	05.55.00.0% 07.787.785 -100.0% -100.0% -100.0%
November De 56,482,189 6-100.0%		20,828,220 -100.0% 20,637,671 -100.0% 21,680,067 -100.0%	14.761.701 -100.0% 27,540.785 -100.0% 15.775,148	8,566,314 -100.0% 8,242,782 -100.0% 9,012,845 -100.0%	5,730,932 -100,0% 5,974,398 -100,0% 6,131,916	6,595,022 -100.0% 6,675,439 -100.0% 6,832,972 -100.0%
October N 50,184,697 1 -100.0%	معاصيا بالأرايان	18,496,909 -100.0% 18,520.912 -100.0% 19,448,403	13,153,047 -100,0% 24,816,571 -100,0% 14,247,261 -100,0%	7,570,212 -100.0% 7,348,099 -100.0% 8,058,659	5,063,158 -100.0% 5,298,339 -100.0% 5,475,235	5,901,371 -100.0% 5,945,810 -100.0% 6,151,801 -100.0%
Sept(C 45,965,196 -100.0%	49.045,411 -100.0%	17,054,023 -100.0% 17,104,081 -100.0% 17,975,187 -100.0%	12,023,359 -100,0% -22,439,806 -100.0% 13,048,735 -100.0%	6,912,468 -100.0% 6,721,278 -100.0% 7,398,181	4,603,676 -100.0% 4,794,206, -100.0% 5,001,407	5,371,670 -100.0% 5,372,438 -100.0% 5,621,900
August 43,657,035	46,878,648 -100.0%	16,346,295 -100.0% 16,428,869 -100.0% 17,329,907	11,454,176 -100.0% 20,636,642 -100.0% 12,507,604 -100.0%	6,521,824 -100.0% 6,419,211 -100.0% 7,037,301 -100.0%	4,324,907 -100.0% 4,460,678 -100.0% 4,726,736	5,009.832 -100.0% 5,042,787 -100.0% 5,277,100 -100.0%
July 42,224,051 41,651,609 1,4%	43,430,390 44,873,221 -3.2%	15,815,315 15,756,826 0.4% 15,813,165 0.0% 16,240,607 16,740,438	10,946,991 10,958,106 -0.1% 18,858,173 -42.0% 11,305,907 12,011,534 -5.9%	6,484,806 6,192,376 4,7% 6,096,811 6,626,244 6,707,853	4,309,070 4,059,991 6,188,055 4,461,216 4,461,820 0.0%	4,667,870 4,684,310 -0.4% 4,760,985 -2.0% 4,796,416 4,951,577 -3.1%
June 40,119,828 39,674,255	- L	15, 185, 850, 15, 166, 581 0 1% 15, 184, 051 15, 11, 143 15, 11, 143 16, 150, 193	10,419,067 10,465,418 -0.4% 17,081,618 -39.0% 10,777,983 11,518,846 -6.4%	6,137,922 5,876,168 4,5% 5,749,723 6,279,360 6,391,645 -1.8%	4,033,324 3,791,251 6,4% 3,906,717 3,906,717 4,185,470 4,193,080	4,343,666 4,374,837 -0.7% 4,470,209 -2.8% 4,472,212 4,642,104 -3.7%
May 37,223,014 37,111,935 0.3%	43,170,138% -13.8% 38,470,446 40,262,600	14,412,302 14,439,729 -0.2% 14,596,992 -14,860,556 15,409,228	9,361,812 9,619,506 -2,7% 15,365,080 -39,1% 9,739,183 10,619,708	5,713,402 5,494,804 4,0% 5,385,409 6,1% 6,013,124 -2.5%	3,736,062 3,52,1206 6,1% 3,663,070 3,888,208 3,917,299	3,999,435 4,036,690 -0.9% 4,159,586 -3.9% 4,118,859 4,303,240 -4.3%
	38,654,070 -12.6% 35,306,624 36,334,437 -2.8%	13,349,177 13,315,329 0.3% 13,490,606 -1.0% 13,900,601 14,900,601 14,190,773	8,347,624. 8,467,276. -1.4% 13,338,884. -37.4% 8,847,429 9,324,141.	5,170,239 4,974,647 3.9% 4,876,444 5,351,953 5,461,615	3,367,216 3,152,348 6,8% 3,291,426 2,3% 3,527,943 3,527,943	3,557,010 3,579,056 -0.6% 3,656,710 -2.7% 3,678,699 3,832,184 -4.0%
,170 ,975 ,7%	31,937,990 -10.6% 30,271,138 30,382,905 -0.4%	11,264,681 11,264,681 11,468,652 -0.8% 12,051,226 11,9251,338	7,132,904 7,149,313 -0.2% 10,784,758 -33.9% 7,636,810 7,849,730	4,334,330 4,123,362, 5.1% 3,998,611 8,4% 4,555,128 4,529,725	2,808,071 2,610,548 7,6% 2,746,353 2,980,623 2,912,560 2,3%	2,916,815 2,944,284 -0.9% 2,939,616 -0.8% 3,047,351 3,165,552 -3.7%
February N 20,515,803 19,996,177 2.6%	22,530,969 -8.9% 22,438,023 22,243,455 0.9%	8.194.077 8.073.776 1.5% 8.246.550 6.953.1365 8.953.212 8.831.365	5,192,145 5,102,873 1,7% 7,502,641 -30.8% 5,732,250 5,767,614	3,072,276 2,922,518 5,1% 2,749,727 11,7% 3,342,708 3,291,378	1,993,190 1,836,458 8,5% 1,964,284 2,188,946 2,099,584 4,3%	2,064,116 2,060,552 0,2% 2,067,766 -0.2% 2,220,907 2,253,514
895,409 795,083	12,054,325 -9.6% 13,116,436 12,040,179 8.9%	4,349,128 4,387,791 -0.9% 4,508,964 5,292,739 4,785,071	2,767,056 2,762,632 0,2% 4,026,999 -31,3% 3,328,033 3,126,595 6,4%	1,618,900 1,567,989 3.2% 1,346,195 20.3% 1,942,419 1,787,777	1,063,423 974,642 9,1% 1,062,377 0,1% 1,126,553 13,5%	1,096,901 1,102,029 -0.5% 1,109,790 -1.2% 1,273,349 1,214,183
January 2004 10, 2003 10,	wth	2004 2003 1 Growth	2004 2003 8 Growth	2004 2003 Il Growth	2004 2003 3 Growth	Normalized 2004 Normalized 2003 uther Normal Growth 2004 Variance al 2004 Is 2003 Actual Growth
Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth	Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2004	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2003 % of Firm Actual 2003	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	
BSG/NU weat	Fore Fore Firm Firm	Brockton Weat Weat % of Fore Fore Firm	eld	Lawrence Wear % of % of Forex Firm Firm Firm	Portsmoutt Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Gro Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Portland Weather Weather Weather Weather Weather Work of Weather Sort of Weather Weather Firm Act. Firm Ac



Key Account Throughput



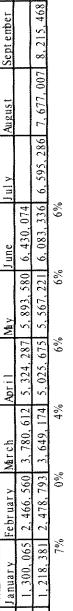
BSC/NU Firm Key Accounts	Accounts										
		February	March	April	May	June	յսլչ	August	September October	October	November
Firm Actual 2004 994, 931 1, 867, 964 2	4 994, 931	1,867,964	2, 787, 997	3, 633, 693	787, 997 3, 633, 693 4, 539, 593 5, 320, 963	5, 320, 963					
Firm Actual 2003 1,063,283 1,991,308 2	3 1,063,283	1,991,308	2,897,694	3, 715, 106	897, 694 3, 715, 106 4, 398, 199 5, 059, 983 5, 858, 038 6, 891, 389 7, 981, 129 8, 956, 875 110, 117, 510 1	5, 059, 983	5,858,038	6,891,389	7, 981, 129	8, 956, 875	10, 117, 510
% Variance	%9・	%9 -	- 4%	. 2%	3%	8%					

November

Oct ober

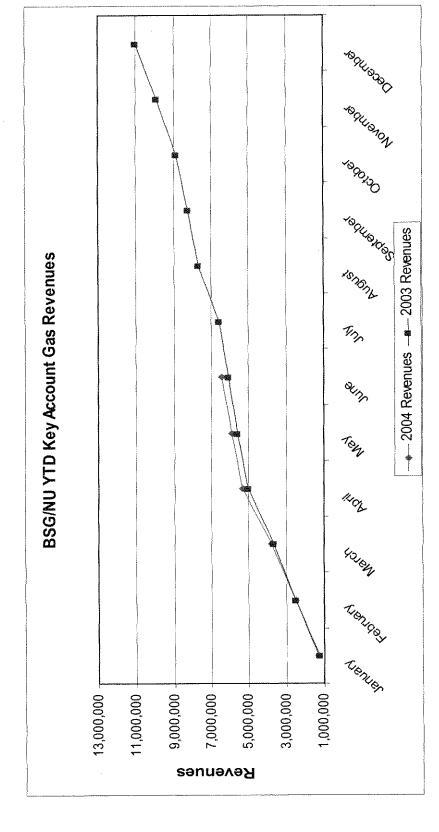
9.897

8,859,106



BSG NU Firm key Accounts

2004 Revenues 2003 Revenues % Variance

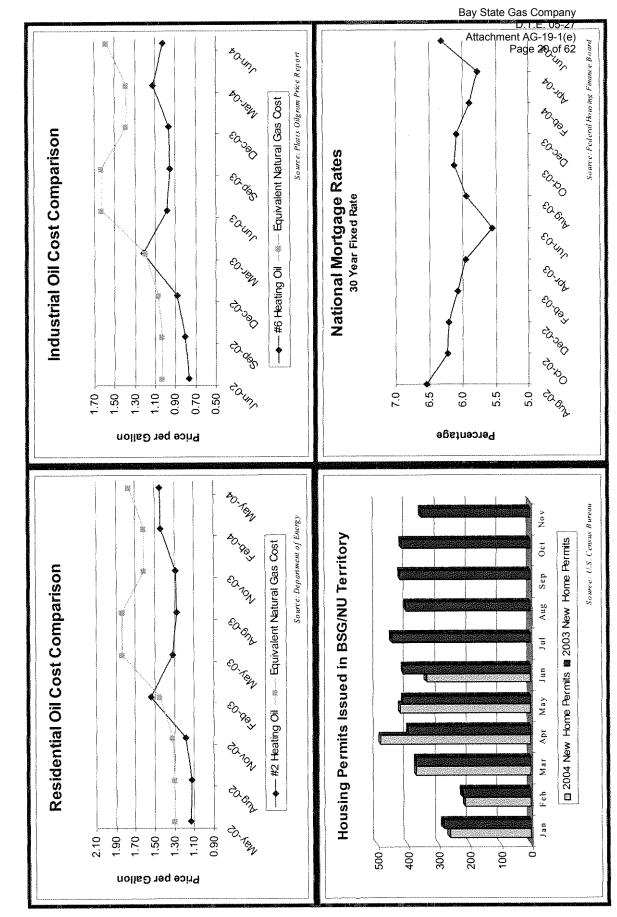




Key Account Revenues

8. Bay State Gas Campaig. 2884-381 nglids reserved







EP&S Summary

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED: July 31, 2004

		Month		Fisc	Fiscal Year to Date	Jate	Fiscal Year	Fiscal Year Forecast (Adjusted)	۸djusted)
	July Actuals	July Plan	Fav/(Unfav)	July Actuals	July Plan	Fav/(Unfav)	FY 7.8.5	FY Plan	Fav/(Unfav)
INSTALLS									
Revenue Gross Profit (Loss)	227.0 127.4	179.0 87.9	48.0 39.5	1,298.9 709.9	1,473.2 732.2	(174.3) (22.3)	3,045.6 1,592.9	3,219.9 1,615.2	(174.3) (22.3)
Gross Profit Percentage	56.1%	49.1%		54.7%	49.7%		52.3%	50.2%	
REPAIR WORK									
Revenue Gross Profit (Loss)	29.7	32.9 11.8	(3.2) (14.8)	814.0 383.2	1,109.9 469.8	(295.9) (86.6)	1,930.5 847.8	2,226.4 934.4	(295.9) (86.6)
Gross Profit Percentage	-10.1%	35.7%		47.1%	42.3%		43.9%	42.0%	
ANNUAL INSPECTIONS									
Revenue Gross Profit (Loss)	201.3 65.0	137.3 68.4	64.0	646.8 282.4	434.4	212.4	917.1	704.7 352.2	212.4
Gross Profit Percentage	32.3%	49.8%		43.7%	50.0%		45.5%	50.0%	
GUARDIAN CARE									
Revenue Gross Profit (Loss)	392.0 329.6	456.9 409.4	(64.9) (79.8)	2,901.1	2,883.5	17.6 (128.1)	5,903.6 4,188.8	5,886.0 4,316.9	17.6 (128.1)
Gross Profit Percentage	84.1%	89.6%		64.8%	69.6%	,	71.0%	73.3%	
RENTALS									
Revenue Gross Profit (Loss)	666.3 639.5	672.4 655.3	(6.1) (15.8)	4,674.4	4,730.9	(56.5) (60.8)	8,019.5 7,647.0	8,076.0 7,707.8	(56.5) (60.8)
Gross Profit Percentage	%0.96	97.5%		95.7%	95.9%		95.4%	95.4%	
TOTAL SERVICE BUSINESS (excludes nonrevenue producing activity)	xcludes nonrev	enue prod	ucing activity	~					
Revenue	1.516.3	1.478.6	37.7	10,335.2	10,631.9	(296.7)	19,816.3	20,113.0	(296.7)
Gross Profit (Loss)	1,158.5	1,232.7	(74.2)	7,728.6	7,961.1	(232.5)	14,694.0	14,926.5	35.45.5)
Gross Profit Percentage	76.4%	83.4%		74.8%	74.9%		74.2%	74.2%	chm
Lease/Dep Exp (WH)	120.3	120.1	(0.2)	849.0	840.5	(8.5)	1,382.8	1,374.3	Pa
Lease/Dep Exp (CB)	43.6	44.7	- u	315.7	312.9 154 6	(2.8) 10.3	539.3	536.5	is C PTT DAG age
Advertising Corporate Services	41.4	33.8	(7.6)	198.7	231.5	32.8	355.1	387.8	E! 0 - 09 - 21 (
Central Supervision/Admin	25.1	31.2	6.1	167.8	196.1	28.3	304.4	332.7	592 596 706 of 6
Bad debt expense	49.8	51.7	9,100	492.8	372.1	(120.7)	824.6	704.0	A. C.C.
Direct Fringes Overheads	135.8 369.4	96.7 247.5	(39.1).	1,884.2	1,856.2	(28.0)	3,347.7	3,319.7	(28.0)
EBIT	334.6	552.6	(218.0)	2,730.6	3,029.3	(298.7)	5,890.4	6,189.2	(298.7)
EBIT %age of Revenues	22.1%	37.4%		26.4%	28.5%		29.7%	30.8%	
									(3)

Credit and Franchise Letters

Irrevocable Letters of Credit	1000			Effective	Expiration		
Customer	Address	Bank	Amount	Date	Date	Letter No.	Rep
Active Credit Letters:							
Chestnut Farms c/o The G	Chestnut Farms c/o The Gatehouse Group 120 Forbes Blvd, Mansfield, MA	Fleet Bank	\$291,542	4/14/03	7/1/05	7/1/05 MS1389050	
A CONTRACTOR OF THE PARTY OF TH	Targette Control of the Control of t	Light of the second sec					
Expired Credit Letters:							
Ladd Heldenbrand	2 Bay Road, S. Portland, ME	People's Heritage Bank	\$8,050	6/2/9	6/2/00	716	
Francis Will	The second secon	South Shore Savings Bank	\$12,642	11/9/01	11/9/02	11/9/02 01-01-FW	
Spickett Commons	9200 East Panorama Circle, Englewood, CA	JPMorgan Chase Bank	\$118,663	6/7/02	6/30/03	3/30/03 D-226413	
Liberty Lane	Hampton Industrial Park	Citizens Bank	\$102,765	8/1/88	8/1/03		
							I)
Franchise Letters							
Company	Requested Gas Supply Location	Effective Date			ALL PROPERTY OF THE PROPERTY O		
Boston Gas Company	Cathrine Rd, Whitman	9/2/97					
Colonial Gas Company	# 2 & # 7 Connector Road, Andover	6/5/95					
Colonial Gas Company	McGrath Road, Methuen	11/2/90					
Essex County Gas	Brookview Estates, N. Andover	5/16/96					
Essex County Gas	Forest St. Ext, N. Andover	10/7/93					
Key Span Energy	Boxford St., N. Andover	11/13/98					
Key Span Energy	Scituate Tennis Club, 1004 Chief Justice Cushing Highway	9/03					



Competitive Sales and Retail Services Report

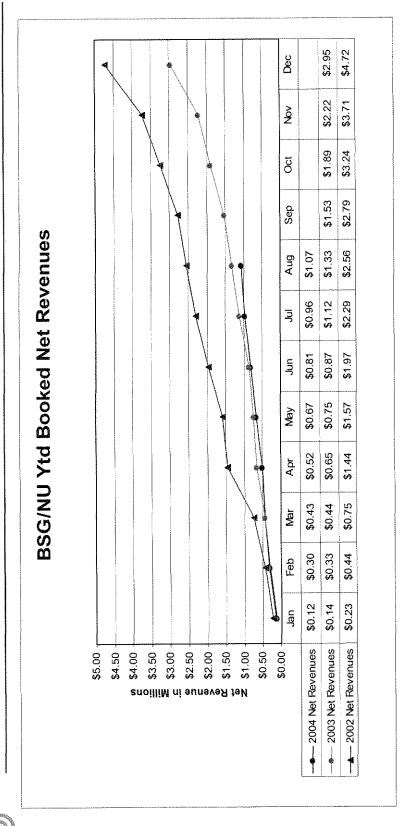
August 2004 Bay State Gas Company Westborough, Massachusetts 508-836-7000 http://www.bgc.com

Activity and Highlights

- Booked Net Revenues less the Weighted Average Cost years. Through August, we have booked \$1,066,911 in net revenues in 2004 compared to \$1,325,998 in 2003 As expected, YTD Booked Net Revenues and YTD of Capital continue to decline compared to previous and \$2,563,138 in 2002.
- annual net revenues of \$11,000 and Garrison School in Supermarket in South Portland Maine, with expected contracts for two conversions; Hannaford Brothers Dover, NH, with expected net revenues of \$5,209. Some early results of the Sales effort are signed
- Northeast Retail Services EBIT was \$42,700 favorable primarily as a result of increased Heating Installations negative variance to \$254,600. The improvement is for the month of August, reducing our year to date and improved Guardian Care performance.

Ø4

Year-to-Date Bookings

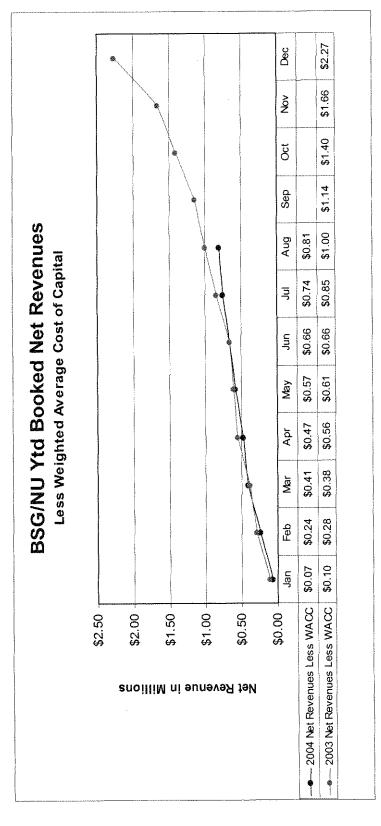


BSG/NU 2004 Bookings

				Variance	nce	A COLUMNIA DE LA COLU	
2004 YTD Actuals	Actuals	2003 YTD Actuals) Actuals	2004 vs. 2003	. 2003	2002 YTD Actuals) Actuals
	YTD Net		YTD Net		YTD Net		YTD Net
YTD Mcf	Revenue	YTD Mcf	Revenue	YTD Mcf	Revenue	YTD Mcf	Revenue
32,589	\$118,856	37,044	\$144,933	(4,455)	(\$26,077)	74,655	\$227,087
94,697	\$302,345	93,908	\$328,978	789	(\$26,633)	149,724	\$435,290
136,748	\$433,931	129,352	\$444,563	7,396	(\$10,631)	266,226	\$745,469
160,049	\$520,823	204,142	\$651,308	(44,093)	(\$130,485)	1,647,327	\$1,442,237
206,253	\$670,871	233,668	\$752,130	(27,415)	(\$81,259)	1,685,337	\$1,571,009
250,915	\$814,070	270,355	\$874,321	(19,440)	(\$60,251)	1,884,311	\$1,974,520
290,860	\$962,014	352,423	\$1,118,632	(61,563)	(\$156,618)	2,025,647	\$2,290,595
317.956	\$1,066,911	415,029	\$1,325,998	(97,073)	(\$259,087)	2,134,855	\$2,563,138
		472,692	\$1,533,891			2,207,586	\$2,786,331
		573,689	\$1,886,857			2,349,031	\$3,239,891
		693,463	\$2,224,748			2,538,185	\$3,712,735
		1,021,113	\$2,953,616			2,914,843	\$4,722,081

Jan Feb Mar Apr Jun Jul Sep Oct Nov

St. Bay, State Class Company, 2004 Alb Mahr, reserved



BSG/NU 2004 Bookings

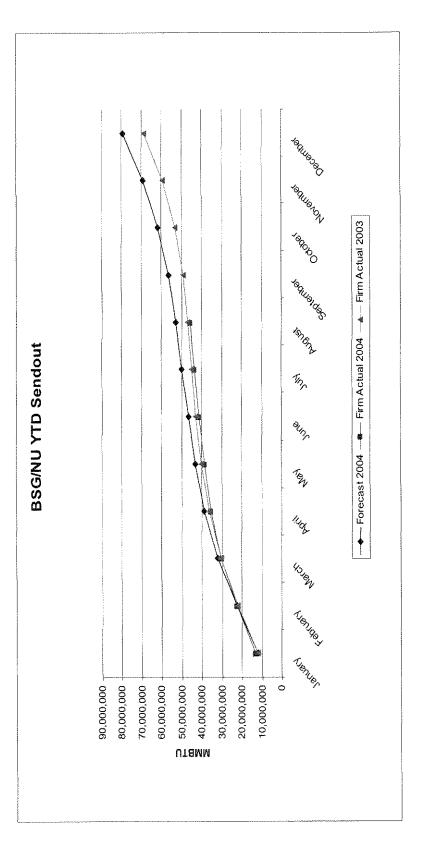
,		Ва	ıy S	Sta	te (Ga: D	s C	om E. (1pa 05-	ny 27					
	YTD Net	Rev Less	WACC	(\$35,03 <u>2</u>	(\$48,753	\$27,432	(\$86.280g)	(\$33,185)	(\$8,3 9 2)	(\$103,283)	(\$192,779)				
Variance		YTD Growth	Cap	\$104,129	\$257,209	(\$442,359)	(\$514,247)	(\$559,232)	(\$604,056)	(\$620,400)	(\$771,023)				
		YTD Net	Revenue	(\$26,077)	(\$26,633)	(\$10,631)	(\$130,485)	(\$81,259)	(\$60,251)	(\$156,618)	(\$259,087)				
		YTD Net Rev	Less WACC	\$103,779	\$283,859	\$384,898	\$556,528	\$606,437	\$664,352	\$846,797	\$1,000,304	\$1,138,709	\$1,401,576	\$1,659,177	\$2,266,880
2003 YTD Actuals		YTD Growth	Cap	\$478,538	\$524,648	\$693,775	\$1,102,097	\$1,694,102	\$2,441,495	\$3,160,871	\$3,787,141	\$4,595,145	\$5,642,802	\$6,576,409	\$7,985,302
2(YTD Net	Revenue	\$144,933	\$328,978	\$444,563	\$651,308	\$752,130	\$874,321	\$1,118,632	\$1,325,998	\$1,533,891	\$1,886,857	\$2,224,748	\$2,953,616
	and the same of th	YTD Net Rev	Less WACC	\$68,747	\$235,106	\$412,310	\$470,268	\$573,272	\$656,050	\$743,534	\$807,525	\$0	80	\$0	80
2004 YTD Actuals		YTD Growth		\$582,667	\$781,857	\$251 416	\$587,850	\$1,134,870	\$1,837,439	\$2,540,471	\$3,016,118				
96		YTD Net	Revenue	\$118.856	\$302,345	\$433.931	\$520,823	\$670,871	\$814,070	\$962,014	\$1,066,911	•			



Jan Feb Mar Apr Jun Jul Aug Sep Oct



Year-to-Date Sendout



BSG/NU	January February March	February		April	May	June	July	August	September October	October	November December	December
Weather Normalized 2004	10,895,409 20,515,803 28,567,170 33,791,266 37,223,014 40,119,828 42,224,051 44,396,957	20,515,803	28,567,170	33,791,266	37,223,014	40,119,828	42,224,051	44,396,957			-	Atta
	10,795,083 19,996,177 28,091,975 33,488,656 37,111,935 39,674,255 41,651,609 43,657,035 45,965,196 50,184,697 56,482,189 65,80\(\mathbb{G}\) 84	19,996,177	28,091,975	33,488,656	37,111,935	39,674,255	41,651,609	43,657,035	45,965,196	50,184,697	56,482,189	65,80 0 884
£	0.9%	2.6%	1.7%	%6.0	0.3%	1.1%	1,4%	1.7%	-100.0%	-100.0%	-100.0%	ræi
•	12,054,325	22,530,969	31,937,990	38,654,070	43,170,136	46,392,319	49,717,188	52,988,188	56,431,809	61,929,732	69,071,075	79.878.27
se (Normalized)	%9.6-	-8.9%	-10.6%	-12.6%	-13.8%	-13.5%	-15.1%	-16.2%	-100.0%	-100.0%	-100.0%	as. Ger er 20
Firm Actual 2004	13,116,436	22,438,023	30,271,138	35,306,624	38,470,446	41,326,167	43,430,390	45,603,295				05 19-1 6 of
1222	12,040,179	22,243,455	30,382,905	36,334,437	40,262,600	42,895,867	44,873,221	46,878,648	49,045,411	53,381,159	59,432,948	68,830,25
% of Firm Actual Growth	8.9%	%6.0	-0,4%	-2.8%	4.5%	-3.7%	-3.2%	-2.7%	-100.0%	-100.0%	-100.0%	-100.0¢

Bay State Gas Company

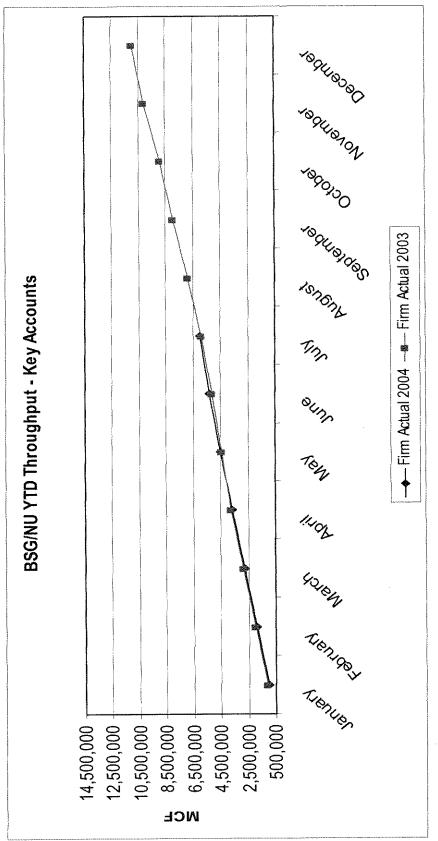
Firm Sendout in MMBTU's is the amount of Gas entering the distribution system both bundled and unbundled does not include interruptible sales.



Year-to-date Sendout by Location

December 19 65.801,841 -100.0% 15 79,378,214 % -100.0% 18 68,557,256 % -100.0%	24,434,595, 24,066,660, 24,066,660, 27,066,660, 27,066,660, 27,000,0%, 25,200,256, 25,200,256,	71 77,161,044, -100 0% 35 31,074,099 % -100.0% 18,141,913 % -100.0%	7. 10.390,415 7. 10.0%	Page 2	Application and the second second
November 56,482,189 -100.0% 69,071,075 -100.0% 59,43 <u>7</u> ,948	20,828,220 -100.0% 20,637,671 -100.0% 21,680,067 -100.0%	14,761,701 -100,0% 27,540,785 -100,0% 15,775,148	8,566,314 -100.0% -100.0% -100.0%	5,730,932 -100,0% 5,974,398 -100.0% 6,131,916	6,595,022 -100.0% 6,675,439 -100.0% 6,832,972 -100.0%
October 50,184,697 -100.0% 61,929,732 -100.0% 53,381,159 -100.0%	18,496,909 -100.0% 18,520,912 -100.0% 19,448,403 -100.0%	13.153,047 -100.0% 24.816,571 -100.0% 14,247,261 -100.0%	7,570,212 -100.0% 7,348,099 -100.0% 8,058,659	5,063,158 -100.0% 5,298,339 -100.0% 5,475,235	5,901,371 -100,0% 5,945,810 -100,0% 6,151,601 -100,0%
Sept 45,965,196 -100.0% 56,431,809 -100.0% 49,045,411 -100.0%	17,054,023 -100.0% 17,104,081 -100.0% 17,975,187 -100.0%	12,023,359 -100.0% 22,439,806 -100.0% 13,048,735 -100.0%	6,912,468 -100.0% 6,721,278 -100.0% 7,398,181	4,603,676 4,794,206 4,794,206 -100.0% 5,001,407	5,371,670 -100.0% 5,372,438 -100.0% 5,621,900
August 44,396,957 43,657,035 17% 52,988,188 -16.2% 45,603,295 46,878,648	16,449,231 16,346,295 0.6% 16,428,869 0.1% 16,874,524 17,329,907	11,501,181 11,454,176 0.4% 20,636,642 -44.3% 11,860,097 12,507,604	6,852,924 6,521,824 5,1% 6,419,211 6.8% 6,994,362 7,037,301	4,589,696 4,324,907 6,1% 4,460,678 2,9% 4,741,842 4,726,736	5,003,924 5,009,832 -0.1% 5,042,787 -0.8% 5,132,470 5,277,100
July 42,224,051 41,651,609 49,717,188 -15,1% 43,430,390 44,873,221 -3,2%	15,815,315 15,756,826 0.4% 15,813,165 0.0% 16,240,607 16,740,438	10.946, 991 10.958, 106 -0.1% 18,858, 173 -42.0% 11,305,907 12,011,534 -5.9%	6,484,806 6,192,376 4,7% 6,096,811 6,4% 6,626,244 6,707,853	4,309,070 4,059,991 6,1% 4,188,055 2,9% 4,461,216 4,461,820 0.0%	4,667,870 -0.4% 4,760,985 -2.0% 4,796,416 4,951,577 -3.1%
June 39,674,255 39,674,255 11% 46,392,319 -13.5% 41,326,167 42,895,867 -3.7%	15,185,850 15,166,581 0,1% 15,184,051 0.0% 15,611,143 16,150,193	10,465,418 -0,4% -17,081,618 -39,0% 10,777,983 11,518,846	6,137,922 4,5% 4,5% 5,749,723 6,8% 6,279,360 6,391,645	4,033,324 3,791,251 6,4% 3,906,717 3,2% 4,185,470 4,193,080	4,343,666 4,374,837 -0,7% 4,470,209 -2.8% 4,472,212 4,642,104 -3.7%
May 37,223,014 37,111,935 0.3% 43,170,136 -13.8% 38,470,446 40,262,600	14,412,302 14,439,729 -0.2% 14,596,992 14,860,556 15,409,228	9,361,812 9,619,506 -2,7% 15,365,080 -39,1% 9,739,183 10,619,708	5,713,402 5,494,804 4,0% 5,385,409 6,1% 5,863,640 6,013,124 -2.5%	3,736,062 3,521,206 6,1% 3,663,070 2,0% 3,888,208 3,917,299	3,999,435 4,036,690 -0.9% 4,159,586 -3.9% 4,118,859 4,303,240
April 33,791,266 33,486,656 0.9% 38,654,070 35,306,624 36,334,437 -2.8%	13,349,177 13,315,329 0,3% 13,490,606 -1,0% 13,900,601 14,199,773	8,347,624 8,467,276 -14% 13,338,884 -37,4% 8,847,429 9,324,141	5,170,239 4,974,647 3.9% 4,876,444 6.0% 5,351,953 5,461,615	3,367,216 3,152,348 6,8% 3,291,426 2,3% 3,527,943 3,516,724 0,3%	3,557,010 3,579,056 -0.6% 3,656,710 -2.7% 3,678,699 3,678,699
March 28,567,170 28,091,975 31,937,990 -10,6% 30,271,138 30,382,905 -0,4%	11,375,051 11,264,468 1,0% 11,468,652 -0.8% 12,051,226 11,925,338	7,132,904. 7,149,313. 0.2% 10,784,758. 7,636,810 7,849,730.	4,334,330 4,123,362 5,1% 3,998,611 8,4% 4,555,128 4,529,725	2,808,071 2,610,548 7,6% 2,746,353 2,2% 2,980,623 2,912,560	2,916,815 2,944,284 -0.9% 2,939,616 -0.8% 3,047,351 3,165,552
February N 20,515,803 19,996,177 2,6% 22,530,969 22,438,023 22,243,455 0.9%	8,194,077 8,073,776 1,5% 8,246,550 -0.6% 8,953,212 8,831,365	5,192,145 5,102,873 1,7% 7,502,641 -30,8% 5,732,250 5,767,614	3,072,276 2,922,518 2,749,727 11,7% 3,342,708 3,291,378	1,993,190 1,836,458 8,5% 1,964,284 1,5% 2,188,946 2,099,584	2,064,116 2,060,552 0,2% 2,067,766 -0,2% 2,220,907 2,223,514
895,409 795,083 0.9% 054,325 -9.6% 116,436 040,179	4,349,128 4,387,791 -0.9% 4,508,964 -3.5% 5,292,739 4,785,071	2,767,056 2,762,632 0,2% 4,026,999 -31,3% 3,328,033 3,126,595 6,4%	1,618,900 1,567,989 3.2% 1,346,195 20.3% 1,942,419 1,787,777 8.6%	1,063,423 974,642 9,1% 1,062,377 0,1% 1,279,896 1,126,553	1,096,901 1,102,029 -0,5% 1,109,790 -1,2% 1,273,349 1,214,183
January Weather Normalized 2004 10, Weather Normalized 2003 10, % of Weather Normal Growth Forecast 2004 Firm Actual 2004 Firm Actual 2003 12, % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Springfield Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2003 % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Portsmoutt Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2003 % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 Weather Normalized 2003 We of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth
BSG/NU	Brockton	Springfiel	Lawrence	Portsmot	Portland

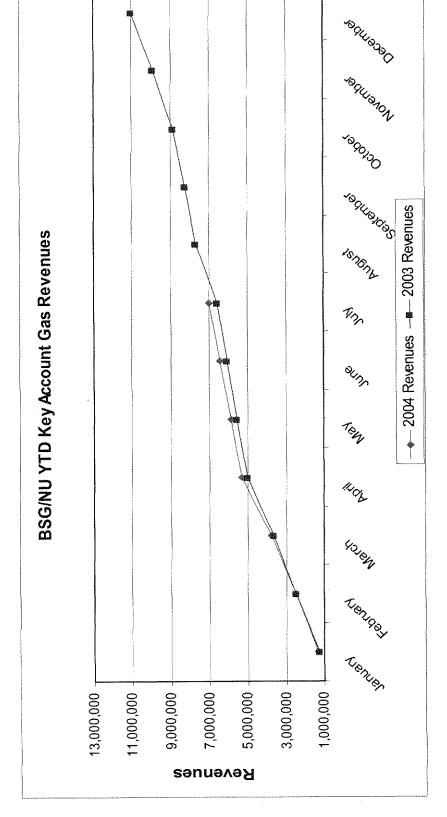
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	Sept ember		7, 981, 129	
	August			
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RSC/ NI Firm Key Account	Accounts										
	Januarv	February	March	Apr i 1	Ma y	June	July	August	September October	October	2
Eirm Actual 2004	004 031	8	7 787 997	1 613 693	4, 539, 593	5, 320, 963	9 964 2 787 997 3 633 693 4 539 593 5 320 963 6 022.745				
Firm Actual 2003 1 063 283	۱.	66	2,897,694	3, 715, 106	4, 398, 199	5, 059, 983	308 2 897 694 3.715 106 4.398, 199 5.059, 983 5.858, 038 6, 891, 389 7, 981, 129 8, 956, 875 10,	6, 891, 389	7, 981, 129	8,956,875	10,
% Variance	%9 -		- 4%	- 2%	3%	8%	3%				



Key Account Throughput

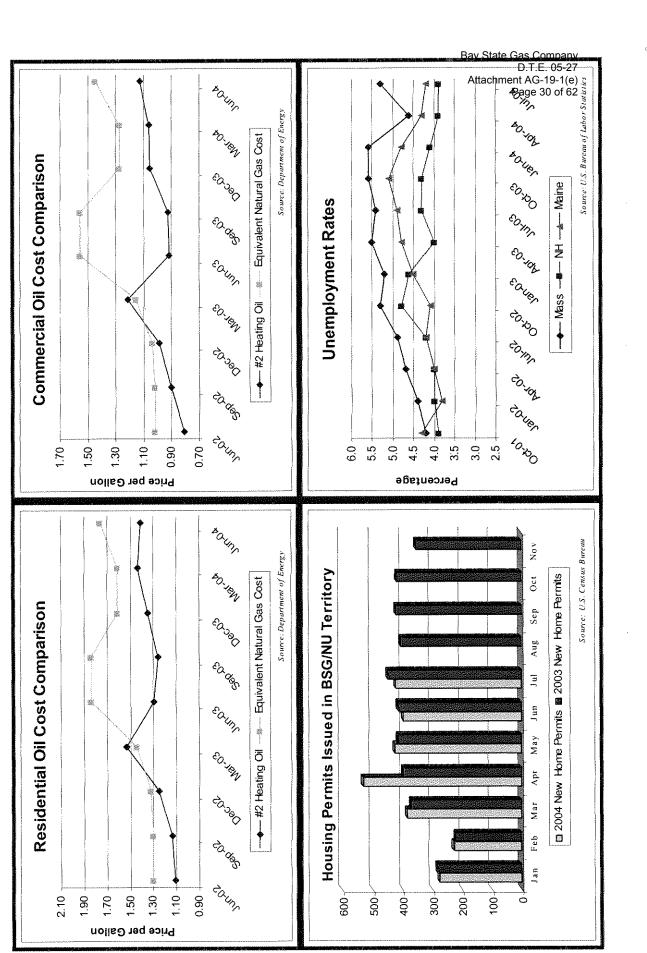


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NC N Firm Key Account		ues	ues	
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2		2004 Revenues	13 R	6 Variance
Z		200	2003	3%





Key Indicators







EP&S Summary

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED: August 31, 2004

		Month		Sil	Fiscal Year to Date	Jate	Fiscal Yea	Fiscal Year Forecast (Adjusted)	Adjusted)
	August Actuals	August Plan	Fav/(Unfav)	August Actuals	August Plan	Fav/(Unfav)	FY 8 & 4	FY Plan	Fav/(Unfav)
INSTALLS									
Revenue	336.5	266.4	70.1	1,635.2	1,739.6	(104.4)	3,115.5	3,219.9	(104.4)
Gross Profit (Loss)	179.0	131.4	47.6	888.6	863.6	25.0	1,640.2	1,615.2	0.62
Gross Profit Percentage	53.2%	49.3%		54.3%	49.6%		52.6%	50.2%	
REPAIR WORK									
Revenue	43.0	51.4	(8.4)	856.6	1,161.3	(304.7)	1,921.7	2,226.4	(304.7)
Gross Profit (Loss)	21.6	20.5	<u>.</u> .	404.3	490.4	(86.1)	646,4	934.4	(200)
Gross Profit Percentage	50.2%	40.0%		47.2%	42.2%		44.1%	42.0%	
ANNUAL INSPECTIONS									
Revenue	141.6	158.6	(17.0)	788.1	593.0	195.1	899.8	704.7	195.1
Gross Profit (Loss)	57.7	79.0	(21.3)	339.7	296.1	43.6	395.8	352.2	43.6
Gross Profit Percentage	40.7%	49.8%		43.1%	49.9%		44.0%	20.0%	
GUARDIAN CARE									
Revenue	526.4	432.1	94.3	3,427.9	3,315.6	112.3	5,998.4	5,886.0	112.3
Gross Profit (Loss)	478.2	391.3	86.9	2,357.7	2,398.1	(40.4)	4,276.6	4,316.9	(40.4)
Gross Profit Percentage	90.8%	90.6%		68.8%	72.3%		71.3%	73.3%	
RENTALS									
Revenue	657.9 645.1	671.3	(13.4)	5,332,4	5,402.1	(69.7)	8,006.2	8,076.0	(69.7) (70.3)
Cross Trouble Device De	98 1%	97.5%		96.0%	96.1%		95.4%	95.4%	,
Cicos Tion Telegraph									
TOTAL SERVICE BUSINESS (excludes nonrevenue	xcludes nonre	renue prod	producing activity)	S					• • •
Revenue	1,705.4	1,579.7	125.7	12,040.2	12,211.6	(171.4)	19,941.7	20,113.0	(171-4)
Gross Profit (Loss)	1,381.6	1,276.8	104.8	9,109.8	9,237.9	(128.1)	14,798.5	14,926.5	(128df)
Gross Profit Percentage	81.0%	80.8%		75.7%	75.6%		74.2%	74.2%	hm
Lease/Dep Exp (WH)	122.3	120.1	(2.2)	971.4	9.096	(10.8)	1,385.1	1,374.3	Ga ent Pa
Lease/Dep Exp (CB)	43.6	44.7	**	359.3	357.7	(1.6)	538.1	536.5	ÂŒ ge
Advertising	17.8	7.0	(10.8)	160.3	161.6	7.2	276.2	277.5	E. 9,1% 31,
Corporate Services	37.9	30.8	(· · ·)	430.4	207.0	ΛΟ. Δ. Δ. Δ.	201.1	3327	05 9-4 0-4
Central Supervision/Admin Rad debt expense	83.4	55.3	(28.1)	576.3	427.4	(148.9)	852.9	704.0	27. (e): 620.
Direct Fringes	101.1	109.0	7.9	1,046.5	1,076.9	30.4	1,774.4	1,804.9	30.5
Overheads	285.7	249.2	(36.5)	2,168.1	2,102.8	(65.3)	3,385.0	3,319.7	(65.3)
EBIT	674.7	632.0	42.7	3,409.5	3,664.2	(254.6)	5,934.7	6,189.2	(254,4)
EBIT %age of Revenues	39.6%	40.0%		28.3%	30.0%		29.8%	30.8%	

Credit and Franchise Letters

				Effective	Expiration		
Customer	Address	Bank	Amount		Date	Letter No.	Rep
Active Credit Letters;					11.000000000000000000000000000000000000	AA	
Chestnut Farms c/o The Ga	Chestnut Farms c/o The Gatehouse Group 120 Forbes Blvd, Mansfield, MA	Fleet Bank	\$291,542	4/14/03	7/1/05	7/1/05 MS1389050	
A STATE OF THE STA				Landard Company Compan			
Expired Credit Letters:							
Ladd Heldenbrand	2 Bay Road, S. Portland, ME	People's Heritage Bank	\$8,050	6/2/98	0/2/00	716	
Francis Will	1/AL-VELLO	South Shore Savings Bank	\$12,642	11/9/01	11/9/02	11/9/02 01-01-FW	
Spickett Commons	9200 East Panorama Circle, Englewood, CA	JPMorgan Chase Bank	\$118,663	6/7/02	6/30/03	6/30/03 D-226413	
Liberty Lane	Hampton Industrial Park	Citizens Bank	\$102,765	8/1/98	8/1/03		
	1177-4-11-11-11-11-11-11-11-11-11-11-11-11-1			:			
Franchise Letters			_			, Carrer	
Company	Requested Gas Supply Location	Effective Date				AAAAAAAAAAA	
Boston Gas Company	Cathrine Rd, Whitman	9/2/97			1		
Colonial Gas Company	#2 & # 7 Connector Road, Andover	6/5/95					
Colonial Gas Company	McGrath Road, Methuen	11/2/90					
Essex County Gas	Brookview Estates, N. Andover	5/16/96				111/	
Essex County Gas	Forest St. Ext, N. Andover	10/7/93					
Key Span Energy	Boxford St., N. Andover	11/13/98					
Key Span Energy	Scituate Tennis Club, 1004 Chief Justice Cushing Highway	9/03					



Competitive Sales and Retail Services Report

September 2004 Bay State Gas Company
Westborough, Massachusetts
508-836-7000
http://www.bgc.com

Activity and Highlights

- Retail Services EBIT through September is \$4,608,300, is to exceed \$20,000,000 in revenue, which would be an which is \$245,800 ahead of plan. Our current forecast increase of more than \$1,500,000 from 2003.
- •All four featured products (Furnace and Boiler Sales, Annual Inspections, Guardian Care and Rental Water Heaters) are on or ahead of plan.
- Commercial Sales activity continues to ramp up with the new field representatives.
- Year to date booked net revenue is now \$1,589,907. It appears that we may have stopped the ongoing decline in booked net revenue, but we will need to see more than 1 month to determine a trend.

D.T.E. 05-27 Attachment AG-19-1(e) Page 33 of 62

		Ţ~~~~~		
	Dec Dec		\$2.95	\$4.72
	Š		\$2.22	\$3.71
	Oct		\$1.89	\$3.24
ഗ	des	\$1.59	\$1.53	\$2.79
BSG/NU Ytd Booked Net Revenues	Aug	\$1.07	\$1.33	\$2.56
ACT NG	and the second s	\$0.96	\$1.12	\$2.29
	unf	\$0.81	\$0.87	\$1.97
5	May	\$0.67	\$0.75	\$1.57
	Apr	\$0.52	\$0.65	\$1.44
	War	\$0.43	\$0.44	\$0.75
	Feb	\$0.30	\$0.33	\$0.44
	Jan	\$0.12	\$0.14	\$0.23
	anoilliM ini aunavaЯ taM 8.5.00 8.2.00 8.1.50 9.00 9.00 9.00		- 2003 Net Revenues	▲ 2002 Net Revenues

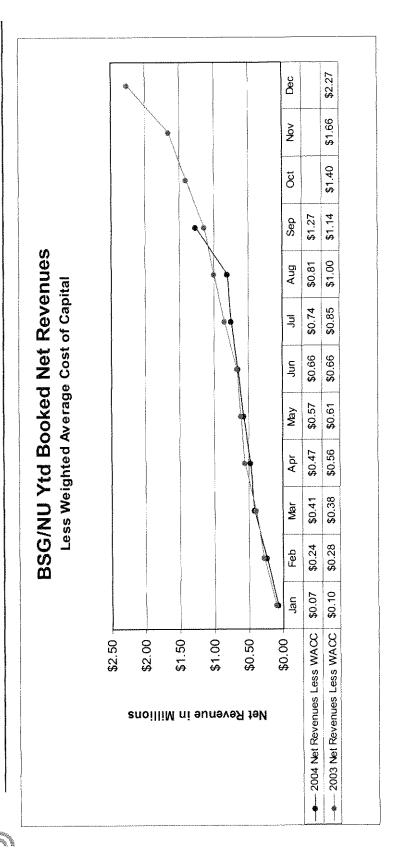
BSG/NU 2004 Bookings

			Variance	nce		
	2003 YTD Actuals) Actuals	2004 vs. 2003	. 2003	2002 YTD Actuals) Actuals
YTD Net		YTD Net		YTD Net		YTD Net
Revenue	YTD Mcf	Revenue	YTD Mcf	Revenue	YTD Mcf	Revenue
18,856	37,044	\$144,933	(4,455)	(\$26,077)	74,655	\$227,087
02,345	93,908	\$328,978	789	(\$26,633)	149,724	\$435,290
33,931	129,352	\$444,563	7,396	(\$10,631)	266,226	\$745,469
520,823	204,142	\$651,308	(44,093)	(\$130,485)	1,647,327	\$1,442,237
70,871	233,668	\$752,130	(27,415)	(\$81,259)	1,685,337	\$1,571,009
\$814,070	270,355	\$874,321	(19,440)	(\$60,251)	1,884,311	\$1,974,520
62,014	352,423	\$1,118,632	(61,563)	(\$156,618)	2,025,647	\$2,290,595
\$1,066,911	415,029	\$1,325,998	(97,073)	(\$259,087)	2,134,855	\$2,563,138
51,589,907	472,692	\$1,533,891	12,853	\$56,016	2,207,586	\$2,786,331
	573,689	\$1,886,857			2,349,031	\$3,239,891
	693,463	\$2,224,748			2,538,185	\$3,712,735
	1.021.113	\$2,953.616			2,914,843	\$4,722,081



Year-to-Date Bookings

Year-to-Date Bookings



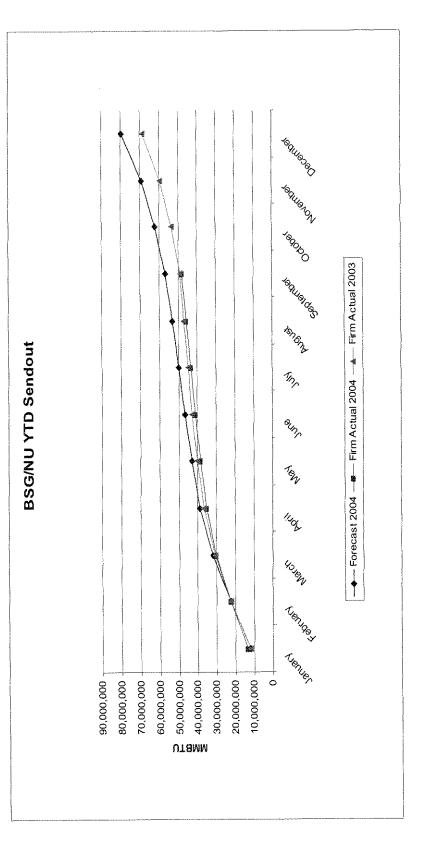
BSG/NU 2004 Bookings

			At	ac	hm	en	t A	G-	19-	1(6)				
	YTD Net	Rev Less	WACC	(\$35,032)	(\$48,753)	\$27,412 ₇	(\$86,260	(\$33,165)	(\$8,302%	(\$103,263)	(\$192,779)	\$126,862			
Variance		YTD Growth	Сар	\$104,129	\$257,209	(\$442,359)	(\$514,247)	(\$559,232)	(\$604,056)	(\$620,400)	(\$771,023)	(823,791)			
	-	YTD Net	Revenue	(\$26,077)	(\$26,633)	(\$10,631)	(\$130,485)	(\$81,259)	(\$60,251)	(\$156,618)	(\$259,087)	\$56,016			
		YTD Net Rev	Less WACC	\$103,779	\$283,859	\$384,898	\$556,528	\$606,437	\$664,352	\$846,797	\$1,000,304	\$1,138,709	\$1,401,576	\$1,659,177	\$2,266,880
2003 YTD Actuals		YTD Growth	Cap	\$478,538	\$524,648	\$693,775	\$1,102,097	\$1,694,102	\$2,441,495	\$3,160,871	\$3,787,141	\$4,595,145	\$5,642,802	\$6,576,409	\$7,985,302
20		YTD Net	Revenue	\$144,933	\$328,978	\$444,563	\$651,308	\$752,130	\$874,321	\$1,118,632	\$1,325,998	\$1,533,891	\$1,886,857	\$2,224,748	\$2,953,616
		YTD Net Rev	Less WACC	\$68,747	\$235,106	\$412,310	\$470,268	\$573,272	\$656,050	\$743,534	\$807,525	\$1,265,571	80	\$0	\$0
2004 YTD Actuals		YTD Growth	Cap	\$582.667	\$781,857	\$251,416	\$587,850	\$1,134,870	\$1,837,439	\$2,540,471	\$3,016,118	\$3,771,354			
2(YTD Net	Revenue	\$118.856	\$302,345	\$433,931	\$520,823	\$670,871	\$814,070	\$962,014	\$1,066,911	\$1,589,907			

Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov



Year-to-Date Sendout



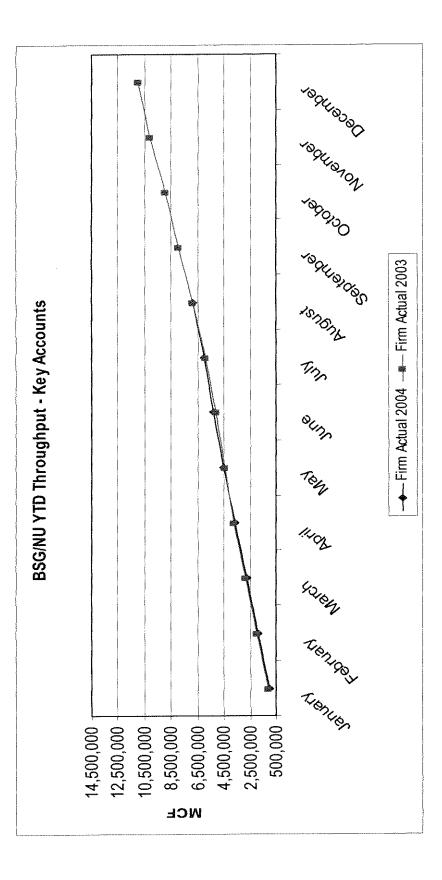
BSG/NŪ	January	February March	March	April	May	June	July	August	September October	October	November	December
Weather Normalized 2004	10.895.409	20,515,803	28,567,170	33,791,266	37,223,014	10.895.409 20.515.803 28.567.170 33.791.266 37.223.014 40.119.828 42,224,051 44,396,957 46,721,412	42,224,051	44,396,957	46,721,412			3ay Att
Weather Normalized 2003	10,795,083 19,996,177 28,091,975 33,488,656 37,111,935 39,674,255 41,651,609 43,657,035 45,965,196 50	19,996,177	28,091,975	33,488,656	37,111,935	39,674,255	41,651,609	43,657,035	45,965,196	50,184,697	56,482,189	196 50,184,697 56,482,189 65,808,8412
% of Weather Normal Growth	%6.0	2.6%	1.7%	0.9%	0.3%	1.1%	1.4%	1.7%	1.6%	-100.0%	-100.0%	te.0:
Forecast 2004	12,054,325	22,530,969	31,937,990	38,654,070	43,170,136	46,392,319	49,717,188	52,988,188	56,431,809	61,929,732	69,071,075	19 24 45 07 W
Forecast Variance (Normalized)	%9.6-	-8.9%	~10.6%	-12.6%	-13.8%	-13.5%	-15.1%	-16.2%	-17.2%	-100.0%	-100.0%	Co LE (S) e 3
Firm Actual 2004	13,116,436	22,438,023	30,271,138	35,306,624	38,470,446	41,326,167	43,430,390	45,603,295	47,863,104		4	mpa . 05 19-1 6 of
Firm Actual 2003	12,040,179	12,040,179 22,243,455 30,382,905	30,382,905	36,334,437	40,262,600	40,262,600 42,895,867 44,873,221 46,878,648	44,873,221	46,878,648	49,045,411	53,381,159	59,432,948	68,850,246
% of Firm Actual Growth	8.9%	8.9% 0.9% -0.4%	-0.4%	-2.8%	4.5%	-3,7%	-3.2%	-2.7%	-2.4%	-100.0%	-100.0%	-100.0%

Firm Sendout in MMBTU's is the amount of Gas entering the distribution system both bundled and unbundled does not include interruptible sales.



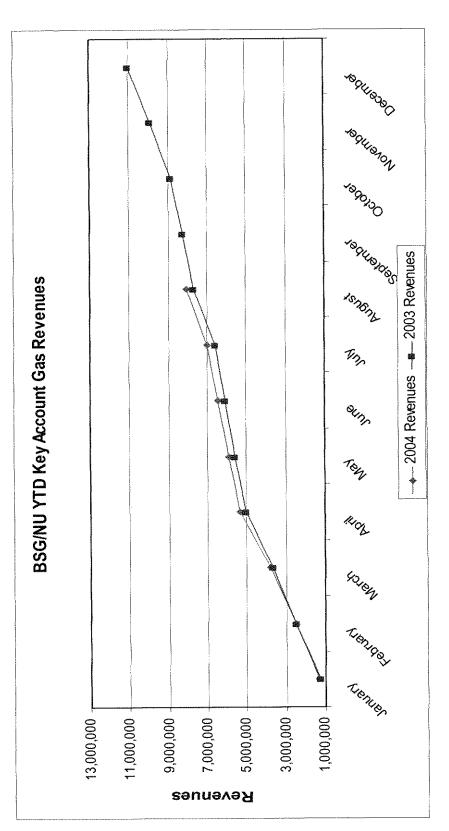
Year-to-date Sendout by Location

December 65,801,841 -100.0% 79,378,214 -100.0% 68,557,256	24,434,5951 -100,0% 24,066,660 -100,0% 25,200,256 -100,0%	17,161,044 -100,0% 31,074,099 -100,0% 18,141,913	9.993.235 -100.0% 9,636.589 -100.0% 10,390,415	Bay State Gas Co Co Altachment AG- Eage 3	ombany 35 10 10 10 10 10 10 10 10 10 10 10 10 10
November C 56,482,189 -100.0% 69,071,075 -100.0% 59,432,948	20,828,220 -100,0% 20,637,671 -100,0% 21,680,067 -100,0%	27,540,701 -100,0% 27,540,785 -100.0% 15,775,148 -100.0%	8,566,314 -100.0% 8,242,782 -100.0% 9,012,845 -100.0%	5,730,932 -100.0% 5,974,398 -100.0% 6,131,916	6,595,022 -100.0% 6,675,439 -100.0% 6,832,972
October 50,184,697 -100.0% 61,929,732 -100.0% 53,381,159	18,496,909 -100.0% 18,520,912 -100.0% 19,448,403	13,153,047 -100,0% 24,816,571 -100,0% 14,247,261 -100,0%	7,570,212 -100.0% 7,348,099 -100.0% 8,058,659 -100.0%	5,063.158 -100.0% 5,298,339, -100.0% 5,475,235	5,901,371 -100.0% 5,945,810 -100.0% 6,151,601 -100.0%
Sept 46,721,412 45,965,196 16% 56,431,809 47,863,104 49,045,411	17,171,882 17,054,023 0,7% 17,104,081 17,561,634 17,975,187	12.027,914 12.023,359 0.5% 22.439,806 46.2% 12,422,461 13,048,735 4.8%	7,224,272 6,912,468 4,5% 6,721,278 7,361,392 7,398,181	4,885,457 4,603,676 6.1% 4,794,206 1,5% 5,034,587 5,001,407	5,361,888 5,371,670 -0.2% 5,372,438 -0.2% 5,483,030 5,621,900
August 44,396,957 43,657,035 1,7% 52,988,188 -16,2% 45,603,295 46,878,648	16,449,231 16,346,295 0.6% 16,428,869 0.1% 16,874,524 17,329,907	11,501,181 11,454,176 0.4% 20,636,642 44,3% 11,860,097 12,507,604	6,852,924 6,521,824 5,1% 6,419,211 6,8% 6,994,362 7,037,301	4,589,696 4,324,907 6.1% 4,460,678 2.9% 4,741,842 4,726,736	5,003,924 5,009,832 -0.1% 5,042,787 -0.8% 5,132,470 5,277,100
July 42,224,051 41,651,609 1.4% 49,717,188 -15,1% 43,430,390 44,873,221 -3.2%	15,815,315 15,756,826 0.4% 15,813,165 0.0% 16,240,607 16,740,438	10,946,991 10,958,106 -0.1% 18,858,173 42.0% 11,305,907 12,011,534 -5.9%	6,484,806 6,192,376 4,7% 6,096,811 6,4% 6,626,244 6,707,853	4,309,070 4,059,991 6,1% 4,188,055 2,9% 4,461,216 4,461,20 0,0%	4 667,870 4,684,310 -0.4% 4,760,985 -2.0% 4,796,416 4,951,577 -3.1%
June 40,119,828 39,674,255 11% 46,392,319 -13.5% 41,326,167 -2,3.7%	15,185,850 15,166,581 0.1% 15,184,051 0.0% 15,611,143 16,150,193	10,419,067 10,465,418 -0.4% 17,081,618 -39,0% 10,777,983 11,518,846	6,137,922 5,876,168 4.5% 5,749,723 6.8% 6,279,360 6,391,645	4,033,324 3,791,251 6,4% 3,906,717 3,2% 4,185,470 4,193,080	4,343,666 4,374,837 4,470,209 -2.8% 4,472,212 4,642,104 -3.7%
37,223,014 37,111,935 37,111,936 43,170,136 -13,8% 38,470,446 40,262,600	14,412,302 14,439,729 -0.2% 14,596,992 14,860,556 15,409,228	9,361,812 9,619,506 -2.7% 15,365,080 -39,1% 9,739,183 10,619,708 -8.3%	5,713,402 5,494,804 4,0% 5,385,409 6,1% 5,863,640 6,013,124	3,736,062, 3,521,206, 1,61%, 3,663,070, 2,0%, 3,888,208, 3,917,299	3,999,435 4,036,690 -0,9% 4,159,586 -3,9% 4,118,859 4,303,240 -4,303,240
April 33,791,266 33,488,656 0,9% -12,6% 35,306,624 36,334,437 -2,8%	13,349,177 13,315,329 0.3% 13,490,606 -1.0% 13,900,601 14,199,773	8,347,624 8,467,276 13,338,884 -37,4% 8,847,429 9,324,141	5,170,239 4,974,647 4,876,444 6.0% 5,351,953 5,461,615	3,367,216 3,152,348 6.8% 3,291,426 2.3% 3,527,943 3,516,724	3.557.010 3.579.056 -0.6% 3.656.710 -2.7% 3.678.699 3.832.184 -4.0%
28,567,170 28,091,975 28,091,975 1,7% 31,937,990 -10,6% 30,271,138 30,382,905	11,375,051 11,264,468 1,0% 11,468,652 -0.8% 12,051,226 11,925,338	7,132,904 7,149,313 -0.2% 10,784,758 7,636,810 7,849,730	4,123,330 4,123,362 5,1% 3,998,611 8,4% 4,555,128 4,529,725 0.6%	2,808,071 2,610,548 2,746,353 2,2% 2,980,623 2,912,560 2,3%	2,916,815 2,944,284 0.9% 2,939,616 0.8% 3,047,351 3,165,552 -3.7%
	8,194,077 8,073,776 1,5% 8,246,550 -0.6% 8,953,212 8,831,365	5,192,145 5,102,873 7,502,641 -30,8% 5,732,250 5,767,614	3,072,276 2,922,518 5,1% 2,749,727 11,7% 3,342,708 3,291,378	1,993,190 1,836,458 8.5% 1,964,284 2,188,946 2,099,584 4.3%	2,064,116 2,060,552 0,2% 2,067,766 -0,2% 2,220,907 2,253,514
895,409 795,083 0.9% 054,325 -9.6% 040,179 8.9%	4,349,128 4,387,791 -0.9% 4,508,964 -3.5% 5,292,739 4,785,071	2,767,056 2,762,632 0,2% 4,026,99 -31,3% 3,328,033 3,126,595	1,618,900 1,567,989 3,2% 1,346,195 20,3% 1,942,419 1,787,777	1,063,423 974,642 9.1% 1,062,377 0.1% 1,279,896 1,126,553 13.6%	1,096,901 1,102,029 -0.5% 1,109,790 -1.2% 1,273,349 1,214,183
January Weather Normalized 2004 10, Weather Normalized 2003 10, % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual Growth % of Firm Actual Growth	Springfield Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2003 % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2004 % of Firm Actual Growth	Portsmouth Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth
BSG/NU	Brockton	Springfle	Lawrence	Portsmo	Portland



BSG NI Firm Key Accounts January February March April May June July August September October November December Decem	Day State C			7.9	anı
February March April May June July August September October November E 31 1,867,964 2,787,997 3,633,693 4,539,593 5,320,963 6,022,745 6,865,819 83 1,991,308 2,897,694 3,715,106 4,398,199 5,059,983 5,858,038 6,891,389 7,981,129 8,956,875 10,117,510 1 6% -6% -4% -2% 3% 5% 3% 0%	Bay State G	aş D≎	.E	O Q	any 5-27
February March April May June July August September October November E 31 1,867,964 2,787,997 3,633,693 4,539,593 5,320,963 6,022,745 6,865,819 83 1,991,308 2,897,694 3,715,106 4,398,199 5,059,983 5,858,038 6,891,389 7,981,129 8,956,875 10,117,510 1 6% -6% -4% -2% 3% 5% 3% 0%	Attachmen	tΑ	G-) ()	1(e)
February March April May June July August September October N 31 1,867,964 2,787,997 3,633,693 4,539,593 5,320,963 6,022,745 6,865,819 6,891,389 7,981,129 8,956,875 1 83 1,991,308 2,897,694 3,715,106 4,398,199 5,059,983 5,858,038 6,891,389 7,981,129 8,956,875 1 6% -6% -4% -2% 3% 5% 3% 0%		a <u>u</u>	- 3	3 10	102
February March April May June July August September October N 31 1,867,964 2,787,997 3,633,693 4,539,593 5,320,963 6,022,745 6,865,819 6,891,389 7,981,129 8,956,875 1 83 1,991,308 2,897,694 3,715,106 4,398,199 5,059,983 5,858,038 6,891,389 7,981,129 8,956,875 1 6% -6% -4% -2% 3% 5% 3% 0%		εt		, 51	
February March April May June July August September October N 31 1,867,964 2,787,997 3,633,693 4,539,593 5,320,963 6,022,745 6,865,819 6,891,389 7,981,129 8,956,875 1 83 1,991,308 2,897,694 3,715,106 4,398,199 5,059,983 5,858,038 6,891,389 7,981,129 8,956,875 1 6% -6% -4% -2% 3% 5% 3% 0%		eпp		117	
February March April May June July August Sept 31 1,867,964 2,787,997 3,633,693 4,539,593 5,320,963 6,022,745 6,865,819 83 1,991,308 2,897,694 3,715,106 4,398,199 5,059,983 5,858,038 6,891,389 7,5 6% -6% -4% -2% 3% 6,891,389 0%		ź		10,	
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February March April May Ju 31 1,867,964 2,787,997 3,633,693 4,539,593 5 83 1,991,308 2,897,694 3,715,106 4,398,199 5 6% -6% -4% -2% 3%			819	389	60
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February March April May Ju 31 1,867,964 2,787,997 3,633,693 4,539,593 5 83 1,991,308 2,897,694 3,715,106 4,398,199 5 6% -6% -4% -2% 3%		-	3	3	%
February March April May Ju 31 1,867,964 2,787,997 3,633,693 4,539,593 5 83 1,991,308 2,897,694 3,715,106 4,398,199 5 6% -6% -4% -2% 3%			96.	96	Ş
February March April May Ju 31 1,867,964 2,787,997 3,633,693 4,539,593 5 83 1,991,308 2,897,694 3,715,106 4,398,199 5 6% -6% -4% -2% 3%		3e	32(055	
February March April 31 1,867,964 2,787,997 3,633,693 83 1,991,308 2,897,694 3,715,106 6% -6% -2%		Ju	5.	5	,0
February March April 31 1,867,964 2,787,997 3,633,693 83 1,991,308 2,897,694 3,715,106 6% -6% -2%			593	199	3%
February March April 31 1,867,964 2,787,997 3,633,693 83 1,991,308 2,897,694 3,715,106 6% -6% -2%			539,	398,	
February March April 31 1,867,964 2,787,997 3,633,693 83 1,991,308 2,897,694 3,715,106 6% -6% -2%		Vå γ	4,	4	
BSG NI Firm Key Accounts January February Mrch April Firm Actual 2004 994, 931 1,867,964 2,787,997 3,633,6 Firm Actual 2003 1,063,283 1,991,308 2,897,694 3,715,1 % Variance -6% -6% -4% -			93	90	7%
ISG NU Firm Key Accounts January February March April Firm Actual 2004 994, 931 1,867,964 2,787,997 3.65 Firm Actual 2003 1,063,283 1,991,308 2,897,694 3,71 % Variance -6% -6% -4%			3,6	5, 1	,
BSG NI Firm Key Accounts January February Mrch A Firm Actual 2004 994, 931 1, 867, 964 2, 787, 997 Firm Actual 2003 1, 063, 283 1, 991, 308 2, 897, 694 % Variance -6% -4%		эт і 3	3, 6.	3, 7	
Firm Actual 2004 994, 931 1, 867, 964 2, 787, 99 Firm Actual 2003 1, 063, 283 1, 991, 308 2, 897, 69 % Variance -6% -6% -6% -6% -6%		V	7	4	%
BSG NI Firm Key Accounts January February Mrch Firm Actual 2004 994, 931 1, 867, 964 2, 787 Firm Actual 2003 1, 063, 283 1, 991, 308 2, 897 % Variance -6% -6%			, 99	, 69	4
ISC NU Firm Key Accounts January February Mar Firm Actual 2004 994, 931 1, 867, 964 2, Firm Actual 2003 1, 063, 283 1, 991, 308 2, 80 % Variance - 6% - 6% - 6%		ch.	787	897	
RSG NI Firm Key Accounts January February Firm Actual 2004 994, 931 1, 867, 964 Firm Actual 2003 1, 063, 283 1, 991, 308 % Variance -6% -6%		Mar	2,	2.	,o
ISG N. Firm Key Accounts January Februar Firm Actual 2004 994, 931 1, 867, Firm Actual 2003 1,063, 283 1, 991, % Variance -6%		>	964	308	69-
RSG NI Firm Key Accounts January Febr Firm Actual 2004 994, 931 1.3 Firm Actual 2003 1, 063, 283 1.9 Wariance -6%		uar	367,	.160	
ISC N. Firm Key Accounts January Firm Actual 2004 994, 931 Firm Actual 2003 1,063,283 % Variance -6%		Febr	1,8	1,	
RSG NI Firm Key Accounts January		┪	3.1	83	%9
RSG N. Firm Key Accou Janua Firm Actual 2004 99 Firm Actual 2003 1.06	nt s	, ,	4,9	3, 2	,
BSG NJ Firm Key Ac Firm Actual 2004 Firm Actual 2003 Firm Actual 2003 % Variance	n o o	nua	56	1,06	
RSG NU Firm Key Firm Actual 200 Firm Actual 200 Firm Actual 200 Wariance	₹	بَّا	4	33	
BSG NI Firm Firm Actual Firm Actual % Variance	\$ \$		200	200	
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BSG N Firm Firm % Var	<u>=</u>		Ac i	Actı	ian
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ACCOUNTS THE NEW ACCOUNTS	Accounts											1
		February	March	Apr i 1	^₩ V	June	y lu t	August	September October	October	November	<u>20</u>
3004 Bayennes	1 200 065	1 200 065 2 466 560 3 780	1~	5 374 287	612 5 324 287 5 893 580 6 430 074 6 971 669 8 077 326	6, 430, 074	6, 971, 669	8.077.326				e 3
COOT NEVERIES	1,300,002	4, 100, 200	77 (22)	1 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4						0.00	706 200	9
2003 Beyeniles	1 218 381	1 218 381 2 478 793 3 649.	3 649 174	5.025.675	5, 567, 221 6, 083, 336 6, 595, 286 7, 677, 007 8	6,083,336	6, 595, 286	7,677,007	8, 215, 468	8, 859, 106	8, 215, 468 8, 859, 106 9, 897, 306 1	4
4000 Me v 2004	3 4 03 2 5	= 2						1				Ť
% Variance	7%	%0	. 4%		%9	6%		2%				62
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Bay State Gas Company D.T.E. 05-27

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Key Indicators

y State Gas Compa. D.T.E. 05-2, ttachment AG-19-1(e) Page 40 of 62 **AGMA** So. Town of Impos Statistics of Page 40 of 62 **AGMA** So. Town 50 mg Source: Department of Energy Equivalent Natural Gas Cost Commercial Oil Cost Comparison *aue, **Unemployment Rates** COON O. O. co. Ten EOM 60.08× 戀 E0.108 +2 Heating Oil taron COONS Earley CO. TON co.x00 4.00° lange land COM, 2.5 0.70 5.5 5.0 4.5 4.0 3.5 3.0 1.50 1.10 0.90 6.0 1.70 1.30 Percentage Price per Gallon *0/1/n Source: U.S. Census Bureau γoN Source: Department of Energy 40.40<u>k</u> Housing Permits Issued in BSG/NU Territory ☐ 2004 New Home Permits ■ 2003 New Home Permits Equivalent Natural Gas Cost 001 Residential Oil Cost Comparison Sep *Oue, O. DO.]# ED M 靈…… ED.108 -+ #2 Heating Oil Apr COLLER ed. 200 Feb յոր 2.10 1.90 1.70 1.50 1.30 1.10 0.90 100 400 8 500 200 Price per Gallon



EP&S Summary

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED: September 30, 2004

		Month		N.	Fiscal Year to Date	ate	Fiscal Year	Fiscal Year Forecast (Adjusted)	Adjusted)
	September Actuals	September Plan	Fav/(Unfav)	September Actuals	September Plan	Fav/(Unfav)	FY 9&3	FY Plan	Fav/(Unfav)
INSTALLS									
Revenue Gross Profit (Loss)	317.6 157.0	326.5 169.1	(8.9) (12.1)	1,952.6 1,045.0	2,066.0 1,032.7	(113.4) 12.3	3,106.5 1,627.5	3,219.9 1,615.2	(113.4) 12.3
Gross Profit Percentage	49.4%	51.8%		53.5%	50.0%		52.4%	50.2%	
REPAIR WORK	200000000000000000000000000000000000000		200700000000000000000000000000000000000						
Revenue Gross Profit (Loss)	70.5	82.7 31.0	(12.2) 5.8	927.6	1,244.0	(316.4)	1,910.0 854.3	2,226.4 934.4	(316.4) (80.1)
Gross Profit Percentage	52.2%	37.5%		47.6%	41.9%		44.7%	42.0%	
ANNUAL INSPECTIONS									
Revenue Gross Profit (Loss)	94.0	71.6	22.4	882.4 384.3	664.6 332.0	217.8	922.6 404.5	704.7 352.2	217.8 52.3
Gross Profit Percentage	47.4%	50.2%		43.6%	50.0%		43.8%	50.0%	
GUARDIAN CARE									
Revenue Gross Profit (Loss)	616.0 540.6	549.1 477.2	66.9	4,043.6	3,864.7	178.9	6,064.9	5,886.0	178.9
Gross Profit Percentage	87.8%	86.9%		71.7%	74.4%		71.5%	73.3%	
RENTALS									
Revenue Gross Profit (Loss)	668.3 650.3	670.1 647.9	(1.8) 2.4	6,000.5 5,769.6	6,072.3 5,837.7	(71.8) (68.1)	8,004.2 7,639.7	8,076.0 7,707.8	(71.8)
Gross Profit Percentage	97.3%	96.7%		96.2%	96.1%		95.4%	95.4%	
TOTAL SERVICE BUSINESS (excludes nonrevenue pr	excludes nonre	evenue prod	 oducing activity	S					
Revenue	1,766.4	1,700.0	66.4	13,806.7	13,911.5	(104.8)	20,008.2	20,113.0	(104.8)
Gross Profit (Loss)	1,429.3	1,361.2	68.1	10,537.5	10,599.0	(61.5)	14,865.0	14,926.5	in Atta
Gross Profit Percentage	80.9%	80.1%		76.3%	76.2%		74.3%	74.2%	Stat
Lease/Dep Exp (WH)	102.2	120.1	17.9	1,073.5	1,080.7	7.2	1,367.1	1,374.3 536 E	e G N Y hen P
Lease/Dep Exp (CB)	43.5	7.44. 7.70	21.2	160.3	182.8	22.4	255.1	277.5	as (D.T. i A i A
Corporate Services	42.6	31.6	(11.0)	278.0	293.5	15.5	372.3	387.8	之 (型 (41
Central Supervision/Admin	14.5	26.3	11.8	197.4	251.0	53.6	279.2	332.7	103 65- 97-11 0f
Bad debt expense	(95.3)	59.5	154.8	481.1	486.9	5.8	698.2	704.0	ny 27 (e) 62
Direct Fringes Overheads	16.0 123.9	110.3 250.3	94.3 126.4	1,054.5	2,352.1	70.6	3,234.5	3,319.7	85.2
EBIT	1,181.9	697.2	484.7	4,608.3	4,362.6	245.8	6,500.1	6,189.1	311.0
FBIT %age of Revenues	%6.99	41.0%		33.4%	31.4%		32.5%	30.8%	
									O

Credit and Franchise Letters

Irrevocable Letters of Credit							
				Effective Expiration	Expiration		
Customer	Address	Bank	Amount	Date	Date	Letter No.	Rep
Active Credit Letters:							
Chestnut Farms c/o The Ga	Chestnut Farms c/o The Gatehouse Group 120 Forbes Blvd, Mansfield, MA	Fleet Bank	\$291,542	4/14/03	7/1/05	7/1/05 MS1389050	
AAA-TEE TO THE TOTAL TO THE TOT				A COMMISSION OF THE PERSON OF	And the second s		
Expired Credit Letters:					000000		
Ladd Heldenbrand	2 Bay Road, S. Portland, ME	People's Heritage Bank	\$8,050	6/2/9	6/2/00	716	
Francis Will	The state of the s	South Shore Savings Bank	\$12,642	11/9/01	11/9/02	11/9/02 01-01-FW	
Spickett Commons	9200 East Panorama Circle, Englewood, CA	JPMorgan Chase Bank	\$118,663	6/7/02	6/30/03	6/30/03 D-226413	
Liberty Lane	Hampton Industrial Park	Citizens Bank	\$102,765	8/1/8	8/1/03	A POLICE OF THE PROPERTY OF TH	
(W) 4							
Franchise Letters				-			
Company	Requested Gas Supply Location	Effective Date			000000000000000000000000000000000000000		
Boston Gas Company	Cathrine Rd, Whitman	9/2/97					
Colonial Gas Company	# 2 & # 7 Connector Road, Andover	6/5/95			0000 - 1/ candida		
Colonial Gas Company	McGrath Road, Methuen	11/2/90					
Essex County Gas	Brookview Estates, N. Andover	5/16/96					
Essex County Gas	Forest St. Ext, N. Andover	10/7/93					
Key Span Energy	Boxford St., N. Andover	11/13/98					
Key Span Energy	Scituate Tennis Club, 1004 Chief Justice Cushing Highway	9/03					



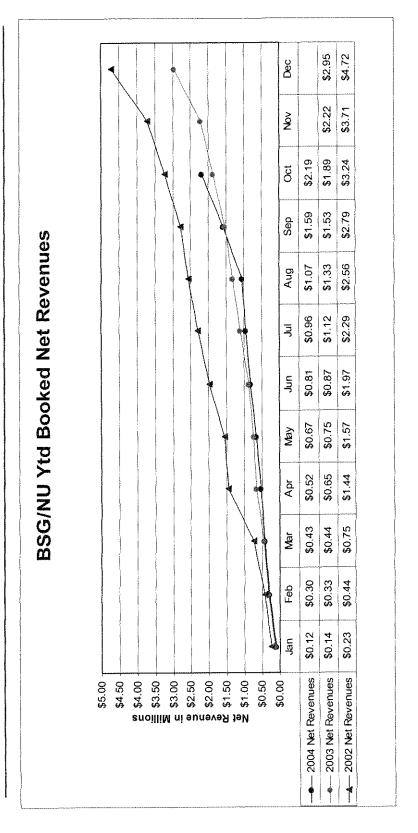
Competitive Sales and Retail Services Report

October 2004 Bay State Gas Company
Westborough, Massachusetts
508-836-7000
http://www.bgc.com

Activity and Highlights

- Ytd booked net revenues are \$2,192,982, which is \$306,125 higher than 2003 ytd.
- cost of capital are \$1,823,774, which is \$422,197 higher Ytd booked net revenues less the weighted average than 2003 ytd.
- •The growth has primarily been in the commercial market, with \$299,022 in higher booked net revenues compared to 2003 (these statistics not on this report).
- Northeast Retail Services remains ahead of plan through October, although October was considerably behind plan due to lower than planned Furnace and Boiler Installations and Fee for Service volumes.

Year-to-Date Bookings

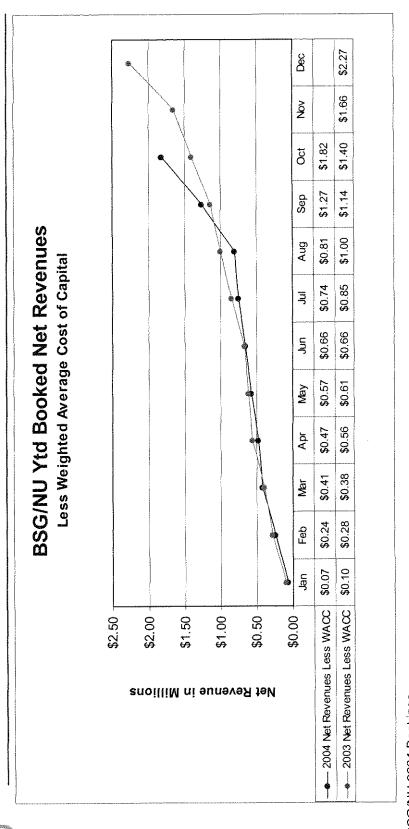


BSG/NU 2004 Bookings

	2002 YTD Actuals	YTD Net	YTD Mcf Revenue	7) 74,655 \$227,087	3) 149,724 \$435,290	1) 266,226 \$745,469	5) 1,647,327 \$1,442,237	9) 1,685,337 \$1,571,009	1) 1,884,311 \$1,974,520	8) 2,025,647 \$2,290,595	7) 2,134,855 \$2,563,138	6 2,207,586 \$2,786,331	5 2,349,031 \$3,239,891	2,538,185 \$3,712,735	2 914 843 \$4 722 081
ance	s. 2003	YTD Net	Revenue	(\$26,077	(\$26,633	(\$10,631	(\$130,485	(\$81,259	(\$60,251	(\$156,618)	(\$259,087	\$56,016	\$306,125		
Variance	2004 vs. 2003		YTD Mcf	(4,455)	789	966,7	(44,093)	(27,415)	(19,440)	(61,563)	(97,073)	12,853	137,248		
) Actuals	YTD Net	Revenue	\$144,933	\$328,978	\$444,563	\$651,308	\$752,130	\$874,321	\$1,118,632	\$1,325,998	\$1,533,891	\$1,886,857	\$2,224,748	\$2 953 616
	2003 YTD Actuals		YTD Mcf	37,044	93,908	129,352	204,142	233,668	270,355	352,423	415,029	472,692	573,689	693,463	1 021 113
) Actuals	YTD Net	Revenue	\$118,856	\$302,345	\$433,931	\$520,823	\$670,871	\$814,070	\$962,014	\$1,066,911	\$1,589,907	\$2,192,982		
	2004 YTD Actuals		YTD Mcf	32,589	94,697	136,748	160,049	206,253	250,915	290,860	317,956	485,545	710,937	•	

Jan Feb Mar Apr Jun Jul Sep Oct Nov

Year-to-Date Bookings



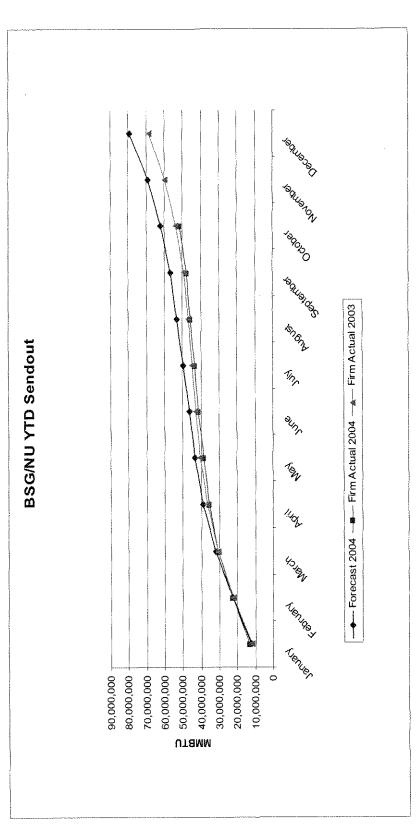
BSG/NU 2004 Bookings

		E	Bay	St	ate		¬ т		mp .05	an 2	y 7				
	YTD Net	Rev Less	WACC Þ	(\$32,03%)	(\$48,753)	\$27,43	(\$86, 2 69)	(\$33, 169)	(\$8,30 <u>@</u>)	(\$103, 353)	(\$192,779)	\$126,862	\$422,197		
Variance		YTD Growth	Cap	\$104,129	\$257,209	(\$442,359)	(\$514,247)	(\$559,232)	(\$604,056)	(\$620,400)	(\$771,023)	(823,791)	(1,349,677)		
		YTD Net	Revenue	(\$26,077)	(\$26,633)	(\$10,631)	(\$130,485)	(\$81,259)	(\$60,251)	(\$156,618)	(\$259,087)	\$56,016	\$306,125		,
		YTD Net Rev	Less WACC	\$103,779	\$283,859	\$384,898	\$556,528	\$606,437	\$664,352	\$846,797	\$1,000,304	\$1,138,709	\$1,401,576	\$1,659,177	\$2,266,880
2003 YTD Actuals		YTD Growth	Cap	\$478,538	\$524,648	\$693,775	\$1,102,097	\$1,694,102	\$2,441,495	\$3,160,871	\$3,787,141	\$4,595,145	\$5,642,802	\$6,576,409	\$7,985,302
20		YTD Net	Revenue	\$144,933	\$328,978	\$444,563	\$651,308	\$752,130	\$874,321	\$1,118,632	\$1,325,998	\$1,533,891	\$1,886,857	\$2,224,748	\$2,953,616
		YTD Net Rev	Less WACC	\$68,747	\$235,106	\$412,310	\$470,268	\$573,272	\$656,050	\$743,534	\$807,525	\$1,265,571	\$1,823,774	\$0	80
2004 YTD Actuals		YTD Growth	Cap	\$582,667	\$781,857	\$251,416	\$587,850	\$1,134,870	\$1,837,439	\$2,540,471	\$3,016,118	\$3,771,354	\$4,293,125		
20		YTD Net	Revenue	\$118,856	\$302,345	\$433,931	\$520,823	\$670,871	\$814,070	\$962,014	\$1,066,911	\$1,589,907	\$2,192,982	•	

Jan Mar Mar Apr Jun Jul Sep Oct Nov



Year-to-Date Sendout



3SG/NU	January	January February March	Warch	April	May	pril May June July August September O	July	August 44 200 057	September 46.724	October	November	December
	10,895,409	10,895,409 20,515,803 28,567,170	28,567,170	33,791,266	37,223,014	40,119,828	47,774,051	44,390,957	40,721,412	ರಿ,, (೮၁, ୪၁၁		Bay A
	10,795,083	10,795,083 19,996,177 28,091,975	28,091,975		37,111,935		41,651,609	43,657,035 45,965,196 50,184,697	45,965,196	50,184,697	56,482,189	655801341
	%6.0	2.6%	1.7%		0.3%	1.1%	1.4%	1.7%	1.6%	1.2%	-100.0%	hm
	12,054,325	12,054,325 22,530,969 31,937,990	31,937,990		43,170,136	38,654,070 43,170,136 46,392,319 49,717,188 52,988,188 56,431,809 61,929,732	49,717,188	52,988,188	56,431,809	61,929,732	69,071,075	69,071,075 agg378g214
	%9.6-	-9.6% -8.9% -10.6%	-10.6%		-13.8%	-13.5%	-15.1%	-16.2%	-17.2%	-18,0%	-100.0%	% SEC SEL A'G ge
	13,116,436	13,116,436 22,438,023 30,271,138	30,271,138	(L)	38,470,446	41,326,167	41,326,167 43,430,390	45,603,295	45,603,295 47,863,104 51,856,072	51,856,072		om =. 0 -19
	12,040,179	12,040,179 22,243,455 30,382,905	30,382,905	36,334,437		40,262,600 42,895,867			49,045,411	53,381,159	59,432,948	95.05.05.05.05.05.05.05.05.05.05.05.05.05
	8.9%	8.9% 0.9%	-0.4%	-2.8%	-4.5%	-3.7%	-3.2%	-2.7%	-2.4%	-2.9%	-2.9% -100.0%	%0 <u>40</u> 21'

Firm Sendout in MMBTU's is the amount of Gas entering the distribution system both bundled and unbundled does not include interruptible sales.



Year-to-date Sendout by Location

65,801,841 -100.0% 79,378,214 -100.0% 68,557,256 68,557,256	24,434,595 -100.0% 24,066,660 -100.0% 25,200,256	17,161,044 -100.0% 31,074,099 -100.0% 18,141,913	9,993,235 -100.0% -100.0% -100.0% -100.0%	Bay State Gas Col 9 Sec. 19 de E. 9 Attackment AG-1 9 9 9 9	mpany 27.77.77.785. 19-16:00.00.00.00.00.00.00.00.00.00.00.00.00.
November D 56,482,189 -100,0% 69,071,075 -100,0% 59,432,948 -100,0%	20.828.220 -100.0% 20.637.671 -100.0% 21.680.067	14,761,701 -100,0% 27,540,785 -100,0% 15,775,148	8,566,314 -100.0% 8,242.782 -100.0% 9,012,845 -100.0%	5,730,932 -100.0% 5,974,398 -100.0% 6,131,916	6,595,022 -100.0% 6,675,439 -100.0% -100.0%
October 50,785,855 50,184,697 1.2% 61,929,732 -18.0% 51,856,072 53,381,159 -2.9%	18,609,582 18,496,909 0.6% 18,520,912 0.5% 18,931,271 19,448,403	13,142,910 13,153,047 -0.1% 24,816,571 -47,0% 13,495,735 14,247,261 -5.3%	7,816,279 7,570,212 3.3% 7,348,099 6.4% 7,949,082 8,058,659	5,326,510 5,063,158 5,298,339 0,5% 5,481,185 5,475,235	5,890,574 -0.2% 5,945,810 -0.9% 5,998,799 6,151,601
Sept 46,721,412 45,965,196 1,6% 56,431,809 -17,2% 47,863,104 49,045,411	17,171,882 17,054,023 0.7% 17,104,081 0.4% 17,561,634 17,561,634	12,077,914 12,023,359 0.5% 22,439,806 -46.2% 12,422,461 13,048,735	7,224,772 6,912,468 4,5% 6,721,278 7,5% 7,361,392 7,398,181	4,885,457 4,603,676 6.1% 4,794,206 1.9% 5,034,587 5,001,407	5,361,888 5,371,670 -0.2% 5,372,438 -0.2% 5,483,030 5,621,900
August 44,396,957 43,657,035 1,7% 52,988,188 -16,2% 45,603,295 46,878,648	16,449,231 16,346,295 0.6% 16,428,869 0.1% 16,874,524 17,329,907	11,501,181 11,454,176 0.4% 20,636,642 -44,3% 11,860,097 12,507,604	6,852,924 6,521,824 5,1% 6,419,211 6,8% 6,994,362 7,037,301	4,589,696 4,324,907 6.1% 4,460,678 2,9% 4,741,842 4,726,736 0.3%	5,003,924 5,009,832 -0.1% 5,042,787 -0.8% 5,132,470 5,27%
July 42,224,051 41,651,609 1,4% 49,717,188 -15.1% 43,430,390 44,873,221	15,815,826 15,756,826 0.4% 15,813,165 0.0% 16,240,607 16,740,438	10,946,991 10,958,106 -0.1% 18,858,173 -42,0% 11,305,907 12,011,534 -5,9%	6,484,806 6,192,376 4,7% 6,096,811 6,4% 6,626,244 6,707,853	4,309,070 4,059,991 6.1% 4,188,055 2.9% 4,461,216 4,461,820	4,667,870 4,684,310 -0.4% 4,760,985 -2.0% 4,796,416 4,951,577
June 40,119,828 39,674,255 11% 46,392,319 -13,5% 41,326,167 42,895,867	15,185,850 15,166,581 0,1% 15,184,051 0.0% 15,611,143 16,150,193	10,419,067 10,465,418 -0.4% 17,081,618 -39.0% 10,777,983 11,518,846	6,137,922 5,876,168 4,5% 5,749,723 6,279,360 6,391,645 6,391,645	4.033.324 3.791.251 6.4% 3.906,717 3.2% 4.185,470 4,193.080	4,343,666 4,374,837 -0,7% 4,470,209 -2.8% 4,472,212 4,642,104 -3.7%
May 37,223,014 37,111,935 0.3% 43,170,136 -13,8% 38,470,446 40,262,600	14,412,302 14,439,729 -0.2% 14,596,992 -1.3% 15,409,228 -3.6%	9,361,812 9,619,506 -2,7% 15,365,080 3,739,1% 9,739,183 10,619,708	5,713,402 5,494,804 4,0% 5,385,409 6,17% 6,013,124 -2,5%	3,736,062 3,521,206 6,1% 3,663,070 2,0% 3,888,208 3,917,299	3,999,435 4,036,690 -0.9% 4,159,586 -3.9% 4,118,859 4,303,240
April 33,791,266 33,488,656 0.9% 38,654,070 -12.6% 35,306,624 36,334,437 -2.8%	13,349,177 13,315,329 0,3% 13,490,606 -1,0% 13,900,601 14,199,773	8,347,624 8,467,276 -1,4% 13,338,884 -37,4% 8,847,429 9,324,141	5,170,239 4,974,647 3.9% 4,876,444 6.0% 5.351,953 5,461,615	3,367,216, 3,152,348, 6.8%, 3,291,426, 2,3%, 3,527,943, 3,516,724, 0,3%,	3,557,010 3,579,056 -0,6% 3,656,710 3,678,699 3,832,184 -4,0%
	11,375,051 11,264,468 1,0% 11,468,652 -0.8% 12,051,226 11,925,338	7,132,904 7,149,313 -0.2% 10,784,758 -33,5% 7,636,810 7,849,730	4,334,330 4,123,362 5,1% 3,998,611 8,4% 4,555,128 4,529,725 0,6%	2,808,071 2,610,548 7,6% 2,746,353 2,980,623 2,912,560 2,3%	2,916,815, 2,944,284, 0,9%, 2,939,616 -0,8%, 3,047,351 3,165,552
February March 20,515,803 28,567,170 19,996,177 28,091,975 22,530,969 31,937,990 -8,9% -10,6% 22,438,023 30,271,138 22,243,455 30,382,905 0.9% -0.4%	8,194,077 8,073,776 1,5% 8,246,550 -0.6% 8,953,212 8,831,365	5,192,145 5,102,873 7,502,641 -30,8% 5,732,250 5,767,614	3,072,276 2,922,518 5,1% 2,749,727 11,7% 3,342,708 3,342,708	1,993,190 1,836,458 8.5% 1,964,284 1.5% 2,188,946 2,099,584	2,064,116 2,060,552 0,2% 2,067,766 -0.2% 2,220,907 2,253,514
895,409 795,083 0.9% 054,325 -9.6% 040,179 8.9%	4,349,128 4,387,791 -0.9% 4,508,964 -3.5% 5,292,739 4,785,071	2,767,056 2,762,632 0,2% 4,026,999 -31,3% 3,328,033 3,126,595 6,4%	1,618,900 1,567,989 3.2% 1,346,195 20.3% 1,942,419 1,787,777	1,063,423 974,642 9,1% 1,062,377 0,1% 1,279,896 1,126,553 13,6%	1,096,901 1,102,029 -0.5% 1,109,790 -1.2% 1,273,349 1,274,183
Veather Normalized 2004 10, Veather Normalized 2003 10, Veather Normal Growth Forecast 2004 12, Forecast Variance Firm Actual 2004 13, Firm Actual Growth Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Springfield weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2004 Firm Actual 2003 % of Firm Actual Growth	Portsmoutf Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2003 % of Firm Actual Growth	Portland Weather Normalized 2004 Weather Normalized 2003 % of Weather Normal Growth Forecast 2004 Forecast Variance Firm Actual 2003 % of Firm Actual 2003
BSG/NU	Brockton	Springfiel	Lawrence	Portsmo	Portland

Bay State Gas Compary
D. BE. (5-27
Attachment Ag-19 (6)
Page 48 bf 62

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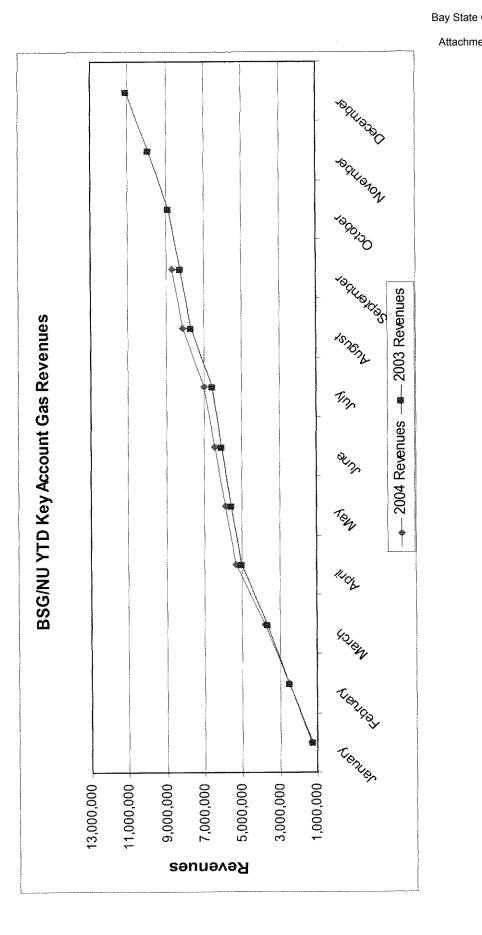
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	Fanitary	February	March	Anril	^ %	June	July	Angust	September October	October	November	1.5cm 67
	2 11 11 12											4
Firm Actual 2004	181 890 183	1 873 908	998 181 1 873 908 2 797 539	3,646,255	4, 554, 813	3. 646, 255 4, 554, 813 5, 336, 183 6, 037, 965 6, 881, 039 7,	6, 037, 965	6,881,039	7,658,672			19 8
C		2000										
E: r w Act not 2002 1 063 283 1 991 308 2 897 694	1 061 282	1 991 308	2 897 694	۲,	4 398 199	4 398 1991 5 059 9831 5 859 6601 6 895 7191 7 987 8991 8 966 760110, 129, 775	5.859,660	6.895.719	7, 987, 899	8, 966, 760	110, 129, 775	£.6
1.11 III 7. 1 1 4 3 4 V	0.7 1,003,402	1,721,000	-10/10/1		77.607.3	227.722.7	and the second					
% Variance	%9-	%9-	-3%	- 2%	4%	5%	3%	%0	- 4%			



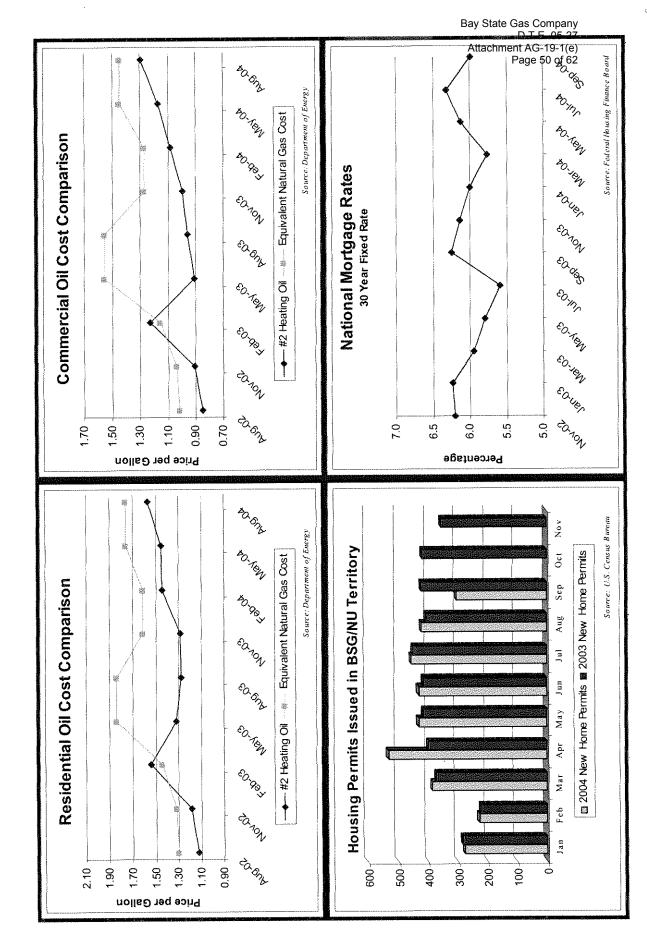
Key Account Throughput

Key Account Revenues



Bay State Gas D.	Ç .	mp: 05	9/ 27/ 27/	
Attachment A Pag	G⊒ e≱	9-1 9 of	(e) 62	
anne de la companya d	November		9, 907, 668	
			555	
	October		8,865,	
	Sept ember	8,675,817	8, 220, 051	%9
	9.7	998	074	2%
	August	8, 096, 866	7,680,	
	,	6,991,209	596, 604	%9
	J m	9	9	
	9	449,614	,083,336	%9
	<u> </u>	2 6.	9	%
	<u>^</u>	5, 911, 61	5, 567, 22	,9
		0.771	5,675	%9
	April	5.34	5,02	
		3, 203	9, 174	4%
	March	3.79	3,64	
	January February March	1 304 406 2 474 731 3 793 203 5 340 7	1. 218. 381 2, 478, 793 3, 649, 174 5, 025, 675	%0
	11.	90	 8	7%
e counts	annarv	1 304 4	1.218.3	
▼ Ag		1	T	
RCVNJ Ei rm Kev Accounts		2004 Revenues	2003 Revenues	% Variance







EP&S Summary

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED: October 30, 2004

		Month		Fisc	Fiscal Year to Date	Date	Fiscal Year	Fiscal Year Forecast (Adjusted)	Adjusted)
	October Actuals	October Plan	Fav/(Unfav)	October Actuals	October Plan	F av /(Unfav)	FY 10 & 2	FY Plan	Fav/(Umfav)
INSTALLS				988088888888888888888888888888888888888					
Revenue Gross Profit (Loss)	248.1 88.5	524.1 268.2	(276.0) (179.7)	2,200.4	2,590.1 1,300.9	(389.7) (167.4)	2,830.2 1,447.8	3,219.9 1,615.2	(389.7)
Gross Profit Percentage	35.7%	51.2%		51.5%	50.2%		51.2%	50.2%	
REPAIR WORK									
Revenue Gross Profit (Loss)	147.3 49.4	361.3	(214.0)	1,074.9 490.6	1,605.3	(530.4) (182.1)	1,696.0 752.3	2,226.4 934.4	(530.4) (182.1)
Gross Profit Percentage	33.5%	41.9%		45.6%	41.9%		44.4%	42.0%	
ANNUAL INSPECTIONS									
Revenue Gross Profit (Loss)	46.5 17.8	34.2 17.3	12.3	929.0 402.3	698.8 349.2	230.2 53.1	934.9 405.3	704.7 352.2	230.2
Gross Profit Percentage	38.3%	50.5%		43.3%	20.0%		43.3%	20.0%	
GUARDIAN CARE									
Revenue Gross Profit (Loss)	652.6 423.5	691.2 462.0	(38.6)	4,696.4	4,556.0	140.4	6,026.5 4,300.9	5,886.0 4,316.9	140.4
Gross Profit Percentage	64.9%	66.8%		70.7%	73.3%		71.4%	73.3%	
RENTALS									
Revenue Gross Profit (Loss)	654.5 620.1	669.0 620.5	(14.5)	6,655.2 6,390.0	6,741.3 6,458.2	(86.1) (68.2)	7,989.9 7,639.6	8,076.0 7,707.8	(86.1)
Gross Profit Percentage	94.7%	92.7%		%0.96	95.8%		95.6%	95.4%	
TOTAL SERVICE BUSINESS (excludes nonrevenue producing activity)	xcludes nonre	venue prod	ucing activity	S					
Revenue	1,749.0	2,279.9	(530.9)	15,555.9	16,191.4	(635.5)	19,477.5	20,113.0	(SBa) (SBa) (SA)
Gross Profit (Loss)	1,199.3	7,919.2	(319.9)	77,737.6	74 8%	(380.7)	74.545.9	14,940.5	Sta Stach
Siosa Figur Percentage	2000	00:00	(6.6)	1 176 7	17877	α	1 372 4	1 374 3	te Ç
Lease/Dep Exp (WH) Lease/Dep Exp (CB)	43.7	97.3	1.0	446.5	447.1	9.0	536.0	536.5	as D.T nt A Page
Advertising	0,1	23.1	23.0	160.4	205.9	45.5	232.0	277.5	G-19
Central Supervision/Admin	(2.4)	27.0	29.4	195.1	278.0	83.0	249.8	332.7	0 0 1par 0562 0-1(0 of 6
Bad debt expense	76.2	79.8	3.6	557.2	566.7	9.6		704.0	(n) 127 e) 62
Direct Fringes Overheads	164.7 302.9	243.6 303.2	78.9	1,219.1 2,620.2	1,430.7 2,671.4	211.6 51.2	1,562.6 3,257.4	1,805.0 3,319.7	242.4
EBIT	467.7	667.4	(199.7)	5,041.3	5,013.8	27.6	6,258.4	6,189.1	69.3
EBIT %age of Revenues	26.7%	29.3%		32.4%	31.0%		32.1%	30.8%	
									cin

Credit and Franchise Letters

Irrevocable Letters of Credit	edit						
				Effective	Expiration		
Customer	Address	Bank	Amount	Date	Date	Letter No.	Rep
Active Credit Letters:							
Chestnut Farms c/o The C	Chestnut Farms c/o The Gatehouse Group 120 Forbes Blvd, Mansfield, MA	Fleet Bank	\$291,542	4/14/03	7/1/05	7/1/05 MS1389050	
400.000	Harris A. Annual	(A) (A) (A)					
Expired Credit Letters:		TO A LINE WAS A STATE OF THE ST					
Ladd Heldenbrand	2 Bay Road, S. Portland, ME	People's Heritage Bank	\$8,050	6/2/98	6/2/00	716	
Francis Will		South Shore Savings Bank	\$12,642	11/9/01	11/9/02	11/9/02 01-01-FW	
Spickett Commons	9200 East Panorama Circle, Englewood, CA	JPMorgan Chase Bank	\$118,663	6/7/02	6/30/03	6/30/03 D-226413	
Liberty Lane	Hampton Industrial Park	Citizens Bank	\$102,765	8/1/8	8/1/03		
ON THE STATE OF TH							
Franchise Letters							
Company	Requested Gas Supply Location	Effective Date					
Boston Gas Company	Cathrine Rd, Whitman	9/2/97					
Colonial Gas Company	# 2 & # 7 Connector Road, Andover	6/5/95				***************************************	
Colonial Gas Company	McGrath Road, Methuen	11/2/90					
Essex County Gas	Brookview Estates, N. Andover	5/16/96					
Essex County Gas	Forest St. Ext, N. Andover	10/7/93					
Key Span Energy	Boxford St., N. Andover	11/13/98					
Key Span Energy	Scituate Tennis Club, 1004 Chief Justice Cushing Highway	9/03					



Competitive Sales and Retail Services Report

November 2004

Westborough, Massachusetts Bay State Gas Company http://www.bgc.com 508-836-7000

Activity and Highlights

- Booked Net Revenues less WACC are \$440,000 higher. are trending favorable compared to 2003. Booked Net Revenues less the Weighted Average Cost of Capital Revenues are now \$335,000 higher than 2003 and Both Booked Net Revenues and Booked Net
- throughput is 693,000 MCF lower last year. MMWEC is The primary driver of Key Account throughput being on a guaranteed revenue contract, so Key Account 6% (503,000 MCF) behind 2003 is that MMWEC's Revenues are 6% higher than 2003.
- For the second consecutive month, new housing starts in the territory are below 2003 levels.
- •The Northeast Retail Services forecast is to hit its EBITylen Larget of \$6.2 million.

1,685,337 1,884,311 2,025,647 2,134,855 2,207,586 2,349,031 2,538,185 2,538,185

(19,440) (61,563) (97,073) 12,853 137,248

\$306,125 \$335,209 \$56,016

74,655 149,724 266,226 1,647,327

(\$26,077) (\$26,633) (\$10,631) (\$130,485) (\$81,259) (\$60,251) (\$156,618)

(27,415)

(4,455) 789 7,396 (44,093)

YTD Mcf

Revenue YTD Net

YTD Mcf

2004 vs. 2003 Variance

2002 YTD Actuals

2004 YTD Actuals) Actuals	2003 YTD Actuals) Actuals	
	YTD Net		YTD Net	
YTD Mcf	Revenue	YTD Mcf	Revenue	_
 32,589	\$118,856	37,044	\$144,933	
94,697	\$302,345	806'86	\$328,978	
 136,748	\$433,931	129,352	\$444,563	
 160,049	\$520,823	204,142	\$651,308	
 206,253	\$670,871	233,668	\$752,130	
250,915	\$814,070	270,355	\$874,321	
290,860	\$962,014	352,423	\$1,118,632	
317,956	\$1,066,911	415,029	\$1,325,998	
485,545	\$1,589,907	472,692	\$1,533,891	
710,937	\$2,192,982	573,689	\$1,886,857	
 816,433	\$2,559,957	693,463	\$2,224,748	
		1,021,113	\$2,953,616	

Mar Apr May Jun Jul Aug Sep Oct Nov

Feb

	v Dec 56 \$2.95 771 \$4.72	
	Nov 82.22 \$2.22 \$3.71	
	\$2.19 \$3.24	
	Sep \$1.53 \$2.79	_
	Aug \$1.07 \$1.33 \$2.56	7
	30.96 \$1.12 \$2.29	
	Jun \$0.87	
	May 80.67 \$1.57	
	Apr 80.65 \$0.65 \$1.44	
; !	Mar 80.44 \$0.75	
	\$0.33 \$0.44	
	\$0.12 \$0.12 \$0.23	
	\$5.00 \$4.50 \$4.50 \$4.50 \$4.50 \$4.50 \$4.50 \$3.00 \$2.50 \$0.50 \$0.50 \$0.50 \$0.50 \$0.50 \$0.50	

BSG/NU 2004 Bookings

Year-to-Date Bookings

St. Day State Cas Calapage, 2989, All rights reserved Jan Feb May Apr Jun Jun Sep Oct Nov

BSG/NU Ytd Booked Net Revenues

\$2.27 ဝဓိ \$1.66 \$2.10 ð \$1.40 \$1.82 Ö \$1.14 \$1.27 Sep \$1.00 \$0.81 Aug Less Weighted Average Cost of Capital \$0.85 \$0.74 ₹ \$0.66 \$0.66 Jun \$0.61 \$0.57 May \$0.56 \$0.47 Apr \$0.41 \$0.38 Ž \$0.24 \$0.28 Feb \$0.10 \$0.07 Jan - 2004 Net Revenues Less WACC \$0.50 \$0.00 \$2.50 \$2.00 \$1.50 \$1.00 Net Revenue in Millions

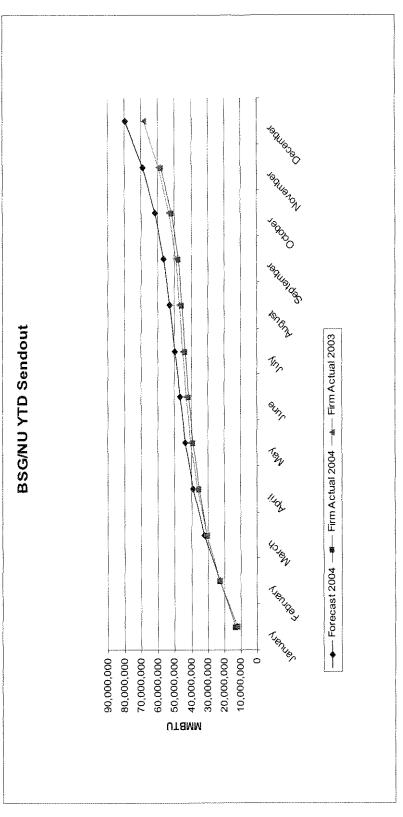
BSG/NU 2004 Bookings

2	2004 YTD Actuals	(1)	2(2003 YTD Actuals	10	!	Variance	
								YTD Net 🚡
YTD Net	YTD Growth	YTD Net Rev	YTD Net	YTD Growth	YTD Net Rev	YTD Net	YTD Growth	Rev Less
Revenue	Cap	Less WACC	Revenue	Cap	Less WACC	Revenue	Cap	WACC 10
\$118,856	\$582,667	\$68,747	\$144,933	\$478,538	\$103,779	(\$26,077)	\$104,129	(\$35,032)
\$302,345	\$781,857	\$235,106	\$328,978	\$524,648	\$283,859	(\$26,633)	\$257,209	(\$48,730)
\$433,931	\$251,416	\$412,310	\$444,563	\$693,775	\$384,898	(\$10,631)	(\$442,359)	\$27,498
\$520,823	\$587,850	\$470,268	\$651,308	\$1,102,097	\$556,528	(\$130,485)	(\$514,247)	(\$86,2 <u>6</u> 01)
\$670,871	\$1,134,870	\$573,272	\$752,130	\$1,694,102	\$606,437	(\$81,259)	(\$559,232)	(\$33,1859)
\$814,070	\$1,837,439	\$656,050	\$874,321	\$2,441,495	\$664,352	(\$60,251)	(\$604,056)	(\$8,362)
\$962,014	\$2,540,471	\$743,534	\$1,118,632	\$3,160,871	\$846,797	(\$156,618)	(\$620,400)	(\$103,283)
\$1,066,911	\$3,016,118	\$807,525	\$1,325,998	\$3,787,141	\$1,000,304	(\$259,087)	(\$771,023)	(\$192,779)
\$1,589,907	\$3,771,354	\$1,265,571	\$1,533,891	\$4,595,145	\$1,138,709	\$56,016	(823,791)	\$126,862
\$2,192,982	\$4,293,125	\$1,823,774	\$1,886,857	\$5,642,802	\$1,401,576	\$306,125	(1,349,677)	\$422,197
\$2,559,957	\$5,351,439	\$2,099,733	\$2,224,748	\$6,576,409	\$1,659,177	\$335,209	(1,224,970)	\$440,556
		\$0	\$2,953,616	\$7,985,302	\$2,266,880			

Year-to-Date Bookings



Year-to-Date Sendout



3SG/NU Veather Normalized 2004 Meather Normalized 2003	January 10,895,409 10,795,083	January February March A 10,895,409 20,515,803 28,567,170 10,795,083 19,996,177 28,091,975	March 28,567,170 28,091,975	April 33,791,266 33,488,656	May 37,223,014 37,111,935	April May June July August September October N 33,791,266 37,223,014 40,119,828 42,224,051 44,396,957 46,721,412 50,785,855 33,488,656 37,111,935 39,674,255 41,651,609 43,657,035 45,965,196 50,184,697	July 42,224,051 41,651,609	August 44,396,957 43,657,035	September October 46,721,412 50,785, 45,965,196, 50,184	October 50,785,855 50,184,697	November 57,010,289 56,482,189	December BBO RB41
% of Weather Normal Growth	0.9%	0.9% 2.6% 1.7%	1.7%	0.9%	0.3%	1.1%	1.4%	1.7%	1.6%	1.2%	0.9% 0.3% 1.1% 1.4% 1.7% 1.6% 1.2% 0.9%	State
	12,054,325	12,054,325 22,530,969 31,937,990	31,937,990	38,654,070	43,170,136	46,392,319	49,717,188	52,988,188	56,431,809	61,929,732	69,071,075	J. 378214
Forecast Variance (Normalized)	-9.6%	-9.6% -8.9% -10.6%	-10.6%	-12.6%	-13.8%	-13.5%	-15.1%	-16.2%	-17.2%	-18.0%	-17.5%	% 18-0 07-1. A'C
	13,116,436	13,116,436 22,438,023 30,271,138	30,271,138	35,306,624	38,470,446	41,326,167	43,430,390	45,603,295	47,863,104	51,856,072	58,006,605	om E. (6-19
	12,040,179	12,040,179 22,243,455 30,382,905	30,382,905	36,334,437	40,262,600	36,334,437 40,262,600 42,895,867 44,873,221 46,878,648	44,873,221	46,878,648	49,045,411	53,381,159	36,334,437 40,262,600 42,895,867 44,873,221 46,878,648 49,045,411 53,381,159 59,432,948 号峰等空56	96k Kla 1256
	8.9%	8.9% 0.9% -0.4%	-0.4%	-2.8%	-4.5%	-3.7%	-3.2%	-2.7%	-2.4%	-2.9%	-2.4%	· %0.001.1)2

Firm Sendout in MMBTU's is the amount of Gas entering the distribution system both bundled and unbundled does not include interruptible sales.

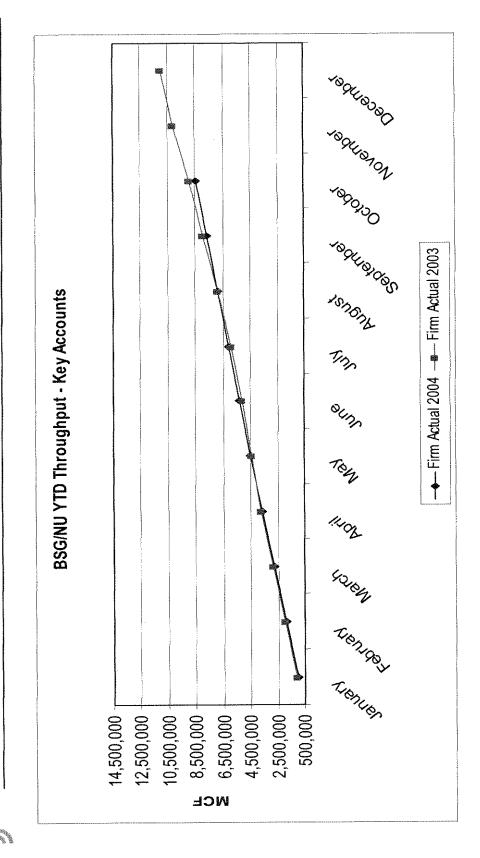


Year-to-date Sendout by Location

													i***
BSG/NU		January 10,895,409	Pebruary 20,515,803	ا ن		,				.	~	⊒. 	December
:	Weather Normalized 2003 % of Weather Normal Growth	10,795,083	19,996,177 2.6%			37,111,935		3.					-100.0%
· · · · · · · · · · · · · · · · · · ·	Forecast 2004 Forecast Variance	12,054,325 -9.6%				43,170,136 -13.8%						-17.5%	79,378,214 -100.0%
	Firm Actual 2004 Firm Actual 2003	13,116,436, 12,040,179		ထ္းက	e service des	38,470,446 40,262,600	41,326,167 42,895,867	43,430,390 4 44,873,221 4	45,603,295 4 46,878,648 4	47,863,104 E 49,045,411 E	53,381,159	59,432,948	58,557,256
	% of Firm Actual Growth	% 5 5 7 8	- 1		-7.8%	4.5%	1.00		% / 7-			. 2.470	e/ O 'OO1 -
Brockton	Weather Normalized 2004 Weather Normalized 2003	4,349,128	8,194,077	11,375,051 11,264,468	13,349,177 13,315,329	14,412,302 14,439,729	15,185,850 15,166,581	15,815,315 15,756,826	16,449,231 16,346,295	17,171,882	18,609,582 18,496,909	21,005,950	24,434,595
	% of Weather Normal Growth	%6.0-	1.5%	1.0%	0.3%	-0.2%	0.1%	0.4% 15.813.16E		0.7%	0.6%	0.9%	-100.0%
****	Forecast 2004 Forecast Variance	4,500,304			-1.0%	14,530,334	0.0%					1.8%	-100.0%
	Firm Actual 2004	5,292,739	8,953,212	12,051,226 11,925,338	13,900,601	14,860,556	15,611,143	16,240,607	16,874,524 17,329,907	17,561,634 7 17,975,187	18,931,271 19 448 403	21,296,385° 21,680,067	25.200.256
	% of Firm Actual Growth	10.6%			-2.1%	-3.6%	.3.3%		4,	-2.3%	- Jan	-1.8%	-100.0%
Springfield	Springfield Weather Normalized 2004	2,767,056	5,192,145	7,132,904	8,347,624	9,361,812	10,419,067	10,946,991	11,501,181	12,077,914	13,142,910	14,748,314	17 181 044
	Weather Normalized 2003 % of Weather Normal Growth	2,762,632	5,102,873.	. 149,313	6,407,270	9,019,500 -2.7%	.0,465,4 Io -0,4%				44	-0.1%	-100.0%
***************************************	Forecast 2004	4,026,999	7,502,641	10,784,758	13,338,884	15,365,080	17,081,618	18,858,173	20,636,642	22,439,806	24,816,571	27,540,785	31,074,099
-	Forecast Variance	3 328 033	5.732.250	7.636.810	8.847.429	9.739.183	10.777.983	11.305,907			13,495,735	15,059,709	S 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
	Firm Actual 2003	3,126,595	5,767,614	7,849,730	9,324,141	10,619,708	11,518,846	12,011,534		+ 4.	14,247,261	15,775,148	18,141,913
	% of Firm Actual Growth	6.4%	-0.6%	-2.7%	-5.1%	-8.3%	-6.4%	-5.9%	-5.2%	-4.8%	-5.3%	-4.5%	-100.0%
Lawrence	Weather Normalized 2004	1,618,900	3,072,276	4,334,330	5,170,239	5,713,402	6,137,922	6,484,806	6,852,924	7,224,272	7,816,279	8,723,396	- L
	Weather Normalized 2003	1,567,989	2,922,518 5 100	4,123,362	4,974,647	5,494,804	5,876,168	6,192,376	6,521,824	6,912,468 4.5%	7,5/0,212	8,566,314	9,983,235
	% of Weather Normal Growth Forecast 2004	1,346,195	2,749,727	3,998,611	4,876,444	5,385,409	5,749,723	6,096,811	6,419,211	6,721,278	7,348,099	8,242,782	9,636,589
	Forecast Variance	20.3%	11,7%	8.4%	6.0%		6.8%	6.4%	6.8%	7.5%	6.4%	5.8%	-100.0%
	Firm Actual 2004 Firm Actual 2003	1,942,419	3,342,708	4,555,128	5,351,953	5,863,640 6,013,124	6,279,360 6,391,645	6,707,853	7,037,301	7,398,181	8,058,659	6,646,330 9,012,845	10,390,415
	% of Firm Actual Growth	8.6%	1.6%	0.6%	-2.0%	-2.5%	-1.8%	-1.2%	%9.0-	-0.5%	-1.4%	-1.8%	-100.0%
Portsmou	Portsmouth Weather Normalized 2004	1,063,423	1,993,190	2,808,071	3,367,216	3,736,062	4,033,324	4,309,070	4,589,696	4,885,457	5,326,510	5,953,248	
:	Weather Normalized 2003	974,642	1,836,458	2,610,548	3,152,348	3,521,206	3,791,251	4,059,991 6.1%	4,324,907 6.1%	4,603,676 6.1%	5,063,158	5,730,932 3 9%	Poce o
	% of weather normal Growth Forecast 2004	1.062.377	1.96	2,746,353	3,291,426	3,663,070	3,906,717	4,188,055	4,460,678	4,794,206	5,298,339	5,974,398	86.86.9081
	Forecast Variance	0.1%		2.2%	2.3%	2.0%	3.2%	2.9%	2.9%	1.9%	0.5%	-0.4%	.%○. at e hme
	Firm Actual 2004	1,279,896	2,188,946 2,099,584	2,980,623	3,527,943	3,888,208	4,185,470	4,461,216	4,726,736	5,034,587	5,481,185	6,131,916 pd	959 9
1	% of Firm Actual Growth	13.6%	4.3%	2.3%	0.3%		-0.2%	%0.0	0.3%	0.7%	0.1%	ge 5 %2 0	°° S©o T,E AG-1
Portland	Weather Normalized 2004	1,096,901	2,064,116	2,916,815	3,557,010	3,999,435	4,343,666	4,667,870	5,003,924	5,361,888	5,890,574	6,579,380 g 6,595,022 g	05-22 19-1(e
	% of Weather Normal Growth	-0.5%	0.2%	%6.0-	-0.6%	%6.0-	.0.7%	-0.4%	-0.1%	-0.2%	-0.2%		%0`001-)
	Forecast 2004 Forecast Variance	1,109,790	2,067,766	2,939,616	3,656,710	4,159,586	4,470,209.	4,760,985	5,042,787	5,372,438 -0.2%	5,945,810 -0.9%	6,675,439	7,737,785.
	Firm Actual 2004	1,273,349	2,220,907	3,047,351	3,678,699	4,118,859	4,472,212	4,796,416	5,132,470	5,483,030	5,998,799 6 151 601	6,684,135	7.784.017
4	% of Firm Actual Growth	4.9%	4.1.4%	-3.7%	-4.0%	4.3%	-3.7%	-3.1%	-2.7%	-2.5%	-2.5%	-2.2%	-100.0%
A Phys Mark	Favores and the New York of the section of the	MALIA											0

Bay State Gas ្ហីon

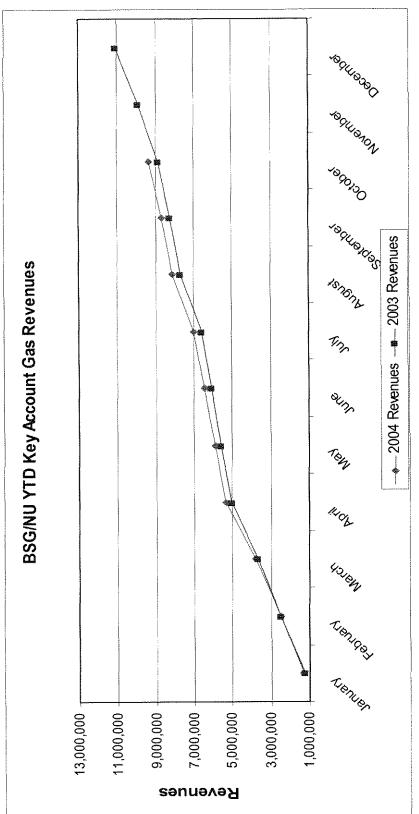
Key Account Throughput



DC CV NIT E: IVe. Account	***************************************											achmen P
2 - 2	niiarv	fanuary February March	March	April	May	June	July	Angust	September October November	October	November	156 ck 114 6
1	998 183	1 873 908	Firm Actual 2004 998 183 1 873 908 2 797. 539	~	646, 255 4, 554, 813 5, 336, 183 6, 037, 965 6, 881, 039 7, 658, 672 8, 462, 875	5, 336, 183	6, 037, 965	6,881,039	7,658,672	8,462,875		E. 0 -19 58
<u> </u>	063 283	1 991 308	Firm Actual 2003 1 063 283 1 991 308 2 897 694	٦	715, 106 4, 398, 199 5, 059, 983 5, 859, 660 6, 895, 719 7, 987, 899 8, 966, 760 10, 129, 775 13 381	5, 059, 983	5,859,660	6, 895, 719	7,987,899	8,966,760	10, 129, 775	5.≵ - (?; of 6
1	%9 -	%9 <i>-</i>	% - 3%		4%	. 5%	3%	%0 9	, -4%	%9-		7) 2

Bay State Gas Co D.T.E			7
Attachment AG-	19	1(e	
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Bay State Gas Co D.T.E Attachment AG- Page 5	195	5-2 1(e	11,056,776	
	November	5.5	55 9, 907, 668	%9

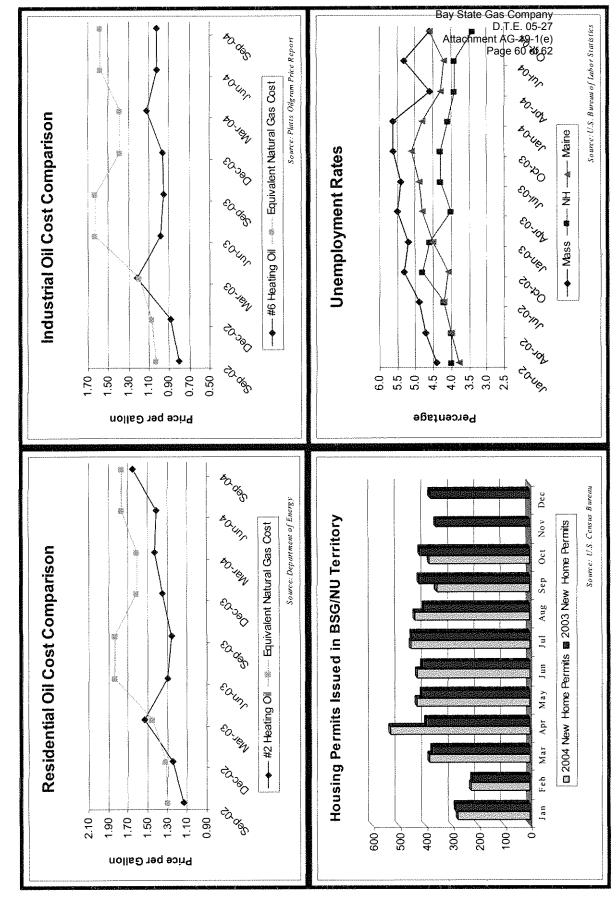


BSG NU Firm Key Account	Ac counts									
	January	February	March	April	May	June	Ju]y	August	September October	October
2004 Revenues	1, 304, 406 2, 47	4 731	3, 793, 203 5, 340, 771 5, 911, 612 6	5, 340, 771	5, 911, 612	6, 449, 614	6,991,209	8, 096, 866	6, 449, 614 6, 991, 209 8, 096, 866 8, 675, 817 9, 375, 255	9, 375, 255
2003 Revenues	1, 218, 381 2, 47	8, 793	3, 649, 174 5, 025, 675 5, 567, 221 6, 083, 336 6, 896, 604 7, 680, 074 8, 220, 051 8, 865, 555	5,025,675	5, 567, 221	6,083,336	6, 596, 604	7,680,074	8, 220, 051	8,865,555
% Variance	7%	9%0	4%	%9	%9	%9	%9	5%	%9	, 69



Key Indicators







EP&S Summary

BAY STATE GAS COMPANY ENERGY, PRODUCTS & SERVICE SUMMARY MONTH AND YEAR TO DATE ENDED: November 30, 2004

INSTALLS Revenue 396.2 Gross Profit (Loss) 163.0 Gross Profit Loss) 41.1% REPAIR WORK Revenue 39.2 Gross Profit (Loss) 39.2 Gross Profit Percentage 31.1% ANNUAL INSPECTIONS 5.5 Gross Profit Loss) 6.55 Gross Profit Percentage 5.57%	November Plan 364.2 182.3 6 50.1%	Fav/(Unfav)	November Actuals	November	Town (1) Infant	, , ⊞	FY Plan	Fav/(Unfav)
en e ss s				Flan	Fav(Unitar)	11&1		
ss)								
ss)	, o	32.0	2,596.7	2,954.3	(357.6)	2,862.3	3,219.9	(357.6)
en e ses)		(19.3)	1,296.6	1,483.1	(186.5)	1,428.7	7.619,1	(180.3)
ss)			49.9%	50.2%		49.9%	50.2%	
ss)								
ss)	289.6	(163.6)	1,200.8	1,894.9	(694.1)	1,532.3	2,226.4	(694.1)
s uue iss)		(79.8)	529.7	7.91.7	(262.0)	672.4	934.4	(262.0)
s une iss)	% 41.1%		44.1%	41.8%		43.9%	42.0%	
ue .ss)								
(00	5.4.6	0.1	934.6	703.3	231.3	936.0 404.8	704.7	231.3 52.6
	Ĭ.		43.2%	20.0%		43.2%	20.0%	
GUARDIAN CARE								
evenue	5 699.5	(45.0)	5,350.8	5,255.5	95.3	5,981.3	5,886.0	95.3
·		(84.5)	3,774.3	3,875.0	(100.7)	4,216.2	4,316.9	(100.7)
Gross Profit Percentage 69.2%			70.5%	73.7%		70.5%	73.3%	
RENTALS								
Revenue 660.8 Gross Profit (Loss) 628.6	3 667.9 628.9	(7.1)	7,316.3 7,018.8	7,409.2 7,087.1	(92.9) (68.3)	7,983.1 7,639.5	8,076.0 7,707.8	(92.9) (68.3)
Gross Profit Percentage 95.1%	% 94.2%		95.9%	95.7%		95.7%	95.4%	
TOTAL SERVICE BUSINESS (excludes nonrevenue pro	revenue prod	ducing activity)						
	7 900 6	(1807)	17 399 2	18 217 1	(817.9)	19.295.1	20,113.0	(817.9
Gross Profit (Loss) 1,285.8		(184.4)	13,023.5	13,588.4	(564.9)	14,361.6	14,926.5	(584 QB
in	% 72.6%		74.9%	74.6%		74.4%	74.2%	Stat
Lease/Dep Exp (WH) 102.9	97.9	(5.0)	1,279.8	1,276.4	(3.4)	1,377.6	1,374.3	egG mer F
		4	487.2	491.8	4.6	531.9	536.5	D t A Pag
		(18.0)	180.1	207.6	27.5	250.0	277.5	Ç¢ Œ÷ e ê
Corporate Services 74.3	3 29.6 25.6	(44.7)	394.3	355.9	(38.4)	254.7	332.7	mp 195 195 110
Cernial Subjet visions Admini Para debt expense 70.0		6.0	627.0	637.6	10.6	504.9	704.0	ap) 10e 16e
	_	34.5	1,364.7	1,610.7	246.0	1,542.9	1,805.0	262.1
		6.86	2,906.9	2,981.8	74.9	3,238.8	3,319.7	80.9
EBIT 593.0	711.5	(118.6)	5,557.6	5,722.7	(165.1)	6,234.7	6,189.1	45.6
EBIT %age of Revenues 32.2%	35.1%		31.9%	31.4%	,	32.3%	30.8%	

Credit and Franchise Letters

it Letters: ms c/o The Gat dit Letters: brand mons	Forbes Blvd, Mansfield, MA tland, ME	Bank -	Amount	Effective Expiration Date Date			ć
Customer Address Active Credit Letters: Chestnut Farms c/o The Gatehouse Group 120 For Expired Credit Letters: Ladd Heldenbrand 2 Bay Road, S. Portlar Francis Will Spickett Commons 9200 East Panorama	Forbes Blvd, Mansfield, MA tland, ME	Bank	Amount	Date		_	2
Active Credit Letters: Chestnut Farms c/o The Gatehouse Group 120 Forexpired Credit Letters: Ladd Heldenbrand 2 Bay Road, S. Portlar Francis Will Spickett Commons 9200 East Panorama	Forbes Blvd, Mansfield, MA tland, ME	Fleet Bank			-	Letter No.	deb
Chestnut Farms c/o The Gatehouse Group 120 For Expired Credit Letters: Ladd Heldenbrand Francis Will Spickett Commons 9200 East Panorama	Forbes Blvd, Mansfield, MA tland, ME	Fleet Bank	-100-001				
	tland, ME	- Automotive and the second and the	\$291,542	4/14/03	7/1/05	7/1/05 MS1389050	
	tland, ME				di dinanti Pr		
	tland, ME						
	and the second of the second o	People's Heritage Bank	\$8,050	6/2/9	6/2/00	716	
		South Shore Savings Bank	\$12,642	11/9/01	11/9/02	11/9/02 01-01-FW	
	na Circle, Englewood, CA	JPMorgan Chase Bank	\$118,663	6/7/02	6/30/03	5/30/03 D-226413	
Liberty Lane hampion mousinal raik	Park	Citizens Bank	\$102,765	8/1/98	8/1/03		
Franchise Letters							
Company Requested Gas Supply Location	ipply Location	Effective Date					
Boston Gas Company Cathrine Rd, Whitman	lan	9/2/97					
Colonial Gas Company # 2 & # 7 Connector Road, Andover	r Road, Andover	6/5/95					
Colonial Gas Company McGrath Road, Methuen	thuen	11/2/90					
Essex County Gas Brookview Estates, N. Andover	N. Andover	5/16/96					
Essex County Gas Forest St. Ext, N. Andover	ndover	10/7/93					
Key Span Energy Boxford St., N. Andover	over	11/13/98					
Key Span Energy Scituate Tennis Club,	Scituate Tennis Club, 1004 Chief Justice Cushing Highway	9/03					

ATTACHMENT AG-19-01 (f) Environmental Health & Safety Update February – October, 2004

EHS Update Bay State Gas/Northern Utilities February 25, 2004

Safety Statistics (BSG)

	2003	January	2004
			Goal
Days	4.02	0.12	2.65
Away			
From			
Work			
(YTD)			
OSHA	10.35	3.26	7.40
Incidence			
Rate			

Northern

	2003	January	2004
	2005		Goal
Days	2.74	8.64	2.02
Away			
From			
Work			
(YTD)			
OSHA	9.03	17.29	8.28
Incidence			
Rate			

 Meeting to develop guidance to help supervisors respond to employee injury & illness cases held February 18.

Ergonomics Training

- Training completed week of February 9.
- Report to NiSource with recommendations completed this month

 Posters being distributed to follow up on training

ISO Certification Planning

- Begin ED-wide certification in 2004
- Aspect & Impact table for ED being finalized and adopted by BSG/NU
- Awareness training scheduled for 2Q
- Certification Audits scheduled for 3Q

Non-Slip Footwear

- Footwear received week of Feb. 23
- Training on use & care to follow
- Custom BSG/NU posters to be distributed this month

Air Quality Surveys

• Results of air quality surveys in Springfield indicate no problems in areas tested (call center, first floor west)

EHS Update Bay State Gas/Northern Utilities March 25, 2004

Safety Statistics (BSG)

	January	February	2004
			Goal
Days	0.12	0.07	2.65
Away			
From			
Work			
(YTD)			
OSHA	3.26	4.39	7.40
Incidence			
Rate			

Northern

	January	February	2004
			Goal
Days	8.64	4.92	2.02
Away			
From			
Work			
(YTD)			
OSHA	17.29	9.84	8.28
Incidence			
Rate			C

EHS Awards

- NiSource Environmental Improvement Award – NU First Place
- Safety Innovation Bay State Gas Second Place

ISO Certification Planning (nothing new but work will begin soon)

- Awareness training scheduled for 2Q
- Certification Audits scheduled for 3Q

Safety Committees

- Fully functional safety committees are in place at all five operations centers
- BSG/NU Regional Safety Council meeting scheduled for March 30. Agenda includes achieving safety initiative goals, bringing best practices together, reviewing trends and needs.

EHS Update Bay State Gas/Northern Utilities April 28, 2004

Safety Statistics (BSG)

Daioty Database (1990)				
	February	March	2004	
			Goal	
Days	0.07	0.65	2.65	
Away		:		
From			***	
Work				
(YTD)				
OSHA	4.39	7.36	7.40	
Incidence				
Rate				

Northern

	February	March	2004
			Goal
Days	4.92	6.96	2.02
Away			
From			
Work			
(YTD)			
OSHA	9.84	10.51	8.28
Incidence			
Rate			

ISO Certification Planning (nothing new but work will begin soon)

- Awareness training scheduled for 2Q
- Certification Audits scheduled for 3Q

Safety Committees

- Work-Site Safety Checklists not being completed and submitted consistently
- BSG/NU Regional Safety Council met March 30. Agenda includes achieving safety initiative goals, bringing best practices together, reviewing trends and needs. Key issues:
 - o Fire retardant clothing
 - o Live gas work & procedures
 - o Lock Out Tag Out

EHS Update Bay State Gas/Northern Utilities May 27, 2004

Safety Statistics (BSG)

Darety Statistics (DDO)							
	March	April	2004				
			Goal				
Days	0.65	1.35	2.65				
Away							
From							
Work							
(YTD)							
OSHA	7.36	6.69	7.40				
Incidence		:					
Rate							

Northern

	March	April	2004
			Goal
Days	6.96	5.08	2.02
Away			
From			
Work			
(YTD)			
OSHA	10.51	10.20	8.28
Incidence			
Rate			

EHS Audit (Bill St. Cyr comment in Scott's absence)

- Re-audit of Brockton operations on May 25 & 26
- Findings from June 2003 audit were evaluated for completion.

- Results of re-audit indicated all corrective actions taken were satisfactory.
- Three remaining open findings are scheduled to be closed within next 30 days.

EHS Training

- Safety training firm (HST) used by pipeline will begin providing OSHA-mandated training this year (pending scheduling with field operations)
- Training will achieve management system goals for ISO certification

<u>Injury Reporting/Worker's Comp.</u> <u>Notification</u>

- Wallet cards summarizing process to be distributed week of May 31.
- Bonnie Lucas will attend meetings at BSG/NU week of June 28 to answer questions & off assistance on new process.

EHS Update Bay State Gas/Northern Utilities June 30, 2004

Safety Statistics (BSG)

Duroty Dudinition (DOO)									
	April	May	2004						
			Goal						
Days	1.35	1.45	2.65						
Away									
From									
Work	l:								
(YTD)									
OSHA	6.69	7.21	7.40						
Incidence									
Rate									

Northern

K			
	April	May	2004
			Goal
Days	5.08	4.14	2.02
Away			
From			
Work			
(YTD)			
OSHA	10.20	8.30	8.28
Incidence			
Rate			

EHS Training

- ISO Certification Awareness Training – Currently being delivered in all locations
- Internal Audits scheduled for September

<u>Injury Reporting/Worker's Comp.</u> Notification

- Wallet cards summarizing process distributed to all supervisors
- Bonnie Lucas will attend meetings at BSG/NU week of August 2 to answer questions & off assistance on new process.

Regional Safety Council

- Council met on June 29
- Finalized recommendations for live gas work standardization

Other

• Safety Vests – warmweather mesh alternative identified, under review by Indiana leaders for approval.

EHS Update Bay State Gas/Northern Utilities August 18, 2004

Safety Statistics (BSG)

	July	August	2004					
			Goal					
Days	1.76	1.55	2.65					
Away								
From								
Work								
(YTD)								
OSHA	7.53	8.17	7.40					
Incidence								
Rate								

Northern

	July	August	2004 Goal
Days Away From Work (YTD)	2.98	2.66	2.02
OSHA Incidence Rate	5.97	5.34	8.28

ISO Certification

- Internal "practice" audits in Brockton, Portsmouth & Portland Sept. 14, 15, and 16.
- Third-party audits scheduled for Nov. 15-19 (Brockton, Springfield, Ludlow, Portsmouth, Portland)

 ISO Certification Awareness Training – 70% complete. Additional training will be necessary before November audits.

<u>Injury Reporting/Worker's Comp.</u> Notification

 Bonnie Lucas working with Travelers to use employee name as data trigger rather than SS#.

<u>Other</u>

- MA Idle Law Will incorporate review of idle law requirements into EHS training in October.
 - Idling longer than 5
 minutes prohibited
 unless operating
 equipment.

EHS Update Bay State Gas/Northern Utilities September 15, 2004

Safety Statistics (BSG)

Durery Statistics (BSG)							
	July	August	2004				
			Goal				
Days	1.76	1.55	2.65				
Away							
From							
Work							
(YTD)							
OSHA	7.53	8.17	7.40				
Incidence							
Rate							

Northern

	July	August	2004
			Goal
Days	2.98	2.66	2.02
Away			
From			
Work			
(YTD)			
OSHA	5.97	5.34	8.28
Incidence			Ĭ
Rate			

- Bay State had 6 injuries in August, 4 resulted in light duty, none resulted in lost time.
- Northern had no injuries in August.

ISO Certification

• Internal "practice" audits in Brockton, Portsmouth & Portland Sept. 14, 15, and 16.

- Third-party audits scheduled for Nov. 15-19 (Brockton, Springfield, Ludlow, Portsmouth, Portland)
- ISO Certification Awareness Training – 70% complete. Additional training will be necessary before November audits.

<u>Injury Reporting/Worker's Comp.</u> Notification

• Bonnie Lucas working with Travelers to use employee name as data trigger rather than SS#.

Other

- MA Idle Law Will incorporate review of idle law requirements into EHS training in October.
 - Idling longer than 5 minutes prohibited unless operating equipment.

EHS Update Bay State Gas/Northern Utilities October 13, 2004

Safety Statistics (BSG)

	Aug.	Sept.	2004
		_	Goal
Days	1.55	2.17	2.65
Away			
From			
Work			
(YTD)			
OSHA	8.17	8.45	7.40
Incidence			
Rate			

Northern

	Aug.	Sept.	2004 Goal
Days Away From Work (YTD)	2.66	2.41	2.02
OSHA Incidence Rate	5.34	6.03	8.28

- Bay State had 7 injuries in September, 3 resulted in lost time
 - Brockton Distribution –
 Wilfred Pierce fell off wall, lower back
 - Brockton Distribution –
 Nancy Surrette,
 respiratory irritation
 from drain cleaner
 - Springfield Warehouse-Judy Russell, fell lost consciousness
- Northern had one injury in September, no lost time.

ISO Certification

- Third-party audits scheduled for Nov. 15-19 (Brockton, Springfield, Ludlow, Portsmouth, Portland)
- ISO Certification Awareness Training ongoing —
 Everyone Must Sign Training Attendance Sheets!
- Met with Systems
 Operations to review preparation needs
- Records organization support needed gathering training records

Other

- New Safety Supply Catalogue being distributed
- MA Idle Law Including as topic during EHS training sessions

ATTACHMENT AG-19-01 (g)

Budget Summary Reports

January – December, 2004

		,	:		1	1 :			Page 2 of	20
			T(TAL OPER	L RATIONS O	&M (Dan Cote)		 		
			ļ <u> </u> Į.	رل ا	ANUARY 20	004		ļ		
							:	ļ		
		MONTH			YTD			YEAR END	 }	
	ACTUAL		VAR	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET		,
	7101071		OVER(UNDER			OVER(UNDER)			OVER(UNDE	R)
FIELD OPERATIONS										
Service (Ops)	286	105	181	286	105	181	2,508	2,508	0	
Meter	437	427	10	437 773	427 656	10	4,488 7,968	4,488 7,968	0	
Distribution Local Admin	773 38	656 51	117 (13)	38		(13)	7,900 547	547	0	
Nor Magmat	24	32	(8)	24		(8)	310	310	0	
Local Total	1,558	1,271	287	1,558	1,271	287	15,821	15,821	0	
Service EP&S	434	522	(88)	434	522	(88)	3,556	3,556	0	
Admin DGC	40	34	6	40	34	6	372	372	0	
New Heer, moor	4.4.4	149	/01	141	149	(8)	1,680	1,680	0	
Non Utility EP&S	141	149	(8)	141	149	†	1,000	1,000		
Fleet O&M Expense Alloc	266	329	(63)	266	329	(63)	3,959	3,959	0	
TOOL CAN EXPOND THOU			57.57			1				
Total OCM Operations O&M	2,439	2,305	134	2,439	2,305	134	25,388	25,388	0	\$
						ļ <u>.</u>				
OTHER OPERATIONS	070	25.4	46	372	354	18	3,728	3,728	0	
Gas Operations	372	354	18	3/2	354	10	3,720	3,720	ļ u	
Facilities	242	280	(38)	242	280	(38)	3,246	3,246	0	
T COMMOD			77					L		:
Environmental Maint NH	0	5	(5)	0	5	(5)	150	150	0	: :
	<u> </u>	<u>-</u>								<u></u>
Property Tax Easton LNG	6	7	(1)	6	7	(1)	82	82	0	
Total Other Ops	620	646	(26)	620	646	(26)	7,206	7,206	0	<u> </u>
rotal Other Ops	020	0-70	(20)	020	- 010	(40)	1,200	1 .,===		
· · · · · · · · · · · · · · · · · · ·										
TOTAL OPS (old)	3,059	2,951	108	3,059	2,951	108	32,594	32,594	0	
								[]
OPERATIONAL SERVICES									ļ	<u> </u>
03200 Op Service Admin	0	7	(7)	0			78 208			
03270 Metering Admin 01275 Scheduling	12 41	21 40	(9) 1	12 41		(9)	412			<u></u>
01275 Scriedding	**1	70	- '	11	10		, , ,		1	<u> </u>
Total Operational Services	53	68	(15)	53	68	(15)	698	698	0	-
Combined Operations	3,112	3,019	93	3,112	3,019	93	33,292	33,292	0	
Cost Element Listing Dan All	2721			272		180		27652		
Non Utility		149		147				1680		2933
Fleet		329		266				3959 33291		
	3134	3019	115	3134	3019	110	-	33291		-
O&M	16	0	16	16	0	16	_		1	
Non Util	6	0	6	6		6				
Total Difference		0		22				, ,		
						ļ <u></u>				
Check	2,868	2,690	178	2,868	2,690	178	<u></u>		<u>i</u>	

	-	T	OTAL OPER	ATIONS O	OM /Day Cat		ļ		
	<u>.</u>			MIIONS O	ouvi iDan Coi	(e)	į.	į	
					I				
			FE	BRUARY 2	004		<u> </u>		
	•			<u>L</u>	ļ				
	MONTH			YTD			A.M		
ACTUAL	BUDGET	VAR		BUDGET			BUDGET		
		OVER(UNDE	₹)		OVER(UNDER	?	<u> </u>	OVER(UNDER	۲)
224	130	94	513	238	275	2,508	2,508	0	
301	345	(44)	738	774	(36)	4,488	4,488	0	,
921	562	359	1,693	1,219	474	7,968	7,968	0	
							L		
1,430	1,100	330	0,007	Z,017	000	10,021	10,01.1	·	
309	361	(52)	742	876	(134)		3,556	0	
34	29	5	74	63	11	372	372	0	
117	120	/121	250	278	/191	1 680	1.680	n	
117	130	(107)	203	2,0	1	1,000	1,000		
390	329	61	656	659	(3)	3,959	3,959	0	
- 0.46	2		4 700	4050	E1E	25 200	2E 200	n	
2,346	1,949	397	4,188	4,253	535	25,388	23,300	U	
	<u> </u>								
276	276	0	650	631	19	3,728	3,728	0	
260	271	(11)	400	551	(52)	3 246	3 246	n	
200	2/1		•	331	(24)				
25	5	20	25	10	15	150	150	0	
6	7	(1)	12	14	(2)	82	82	0	
567	559	8	1,186	1,206	(20)	7,206	7,206	0	
					<u> </u>				
2,913	2,508	405	5,974	5,459	515	32,594	32,594	0	
				<u>†</u>					<u> </u>
0	7	(7)					78	0	ļ
		. 🙀			-4				
	ا ت	(0)	96	, , , , ,	(0)		. 714		
35	52	(17)	87	119	(32)	698	698	0	
2,948	2,560	388	6,061	5,578	483	33,292	33,292	0	
2434	2103	331	5155	4644	511		27652		
119	129	-10	265	279	-14		1680		2933
									<u> </u>
2943	2561	382	6078	5582	494		33291	<u> </u>	
(7)	2	(9)	9	3	6		1		<u> </u>
2	(1)	3	6	1		:			
	_ 1	(6)	15	4	11		<u></u>	ļ	-
2,553	2,232	321	5,420	4,923	497				
	224 301 921 34 16 1,496 309 34 117 390 2,346 276 260 25 6 567 2,913 0 10 25 35 2,948 2434 119 390 2943 (7) 2	ACTUAL BUDGET 224 130 301 345 921 562 34 40 16 23 1,496 1,100 309 361 34 29 117 130 390 329 2,346 1,949 276 276 260 271 25 5 6 7 567 559 2,913 2,508 0 7 10 14 25 31 35 52 2,948 2,560 2434 2103 119 129 3294 32561 (7) 2 2 (1) 2 (1)	ACTUAL BUDGET VAR	ACTUAL BUDGET VAR OVER(UNDER) 224 130 94 513 301 345 (44) 738 921 562 359 1,693 34 40 (6) 73 16 23 (7) 40 1,496 1,100 396 3,057 309 361 (52) 742 34 29 5 74 117 130 (13) 259 390 329 61 656 2,346 1,949 397 4,788 276 276 0 650 260 271 (11) 499 25 5 20 25 6 7 (1) 12 567 559 8 1,186 2,913 2,508 405 5,974 0 7 (7) 0 0 10 14 (4) 21 25 31 (6) 66 359 39 329 61 66 35 52 (17) 87 2,948 2,560 388 6,061 2434 2103 331 5155 119 129 -10 265 390 329 61 666 2434 2103 331 5155 119 129 -10 265 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656 390 329 61 656	ACTUAL BUDGET VAR OVER(UNDER) 224 130 94 513 238 301 345 (44) 738 774 921 562 359 1,693 1,219 34 40 (6) 73 91 16 23 (7) 40 55 1,496 1,100 396 3,057 2,377 309 361 (52) 742 876 34 29 5 74 63 117 130 (13) 259 278 390 329 61 656 659 2,346 1,949 397 4,788 4,253 276 276 0 650 631 260 271 (11) 499 551 25 5 20 25 10 6 7 (1) 12 14 567 559 8 1,186 1,206 2,913 2,508 405 5,974 5,459 2,948 2,560 388 6,061 5,578 2434 2103 331 5155 4644 119 129 -10 265 279 390 329 61 656 659 2943 2561 382 6076 5582 (7) 2 (9) 9 33 2 (1) 3 36 6 1	ACTUAL BUDGET VAR OVER(UNDER) 224 130 94 513 238 275 301 345 (44) 738 774 (36) 921 562 359 1,693 1,219 474 34 40 (6) 73 91 (18) 16 23 (7) 40 55 (15) 1,496 1,100 396 3,057 2,377 680 309 361 (52) 742 876 (134) 34 29 5 74 63 11 117 130 (13) 259 278 (19) 390 329 61 656 659 (3) 2,346 1,949 397 4,788 4,253 535 276 276 0 650 631 19 260 271 (11) 499 551 (52) 25 5 20 25 10 15 6 7 (1) 12 14 (2) 25 55 8 1,186 1,206 (20) 2,913 2,508 405 5,974 5,459 515 2,948 2,560 388 6,061 5,578 483 2434 2103 331 5155 4644 511 119 129 -10 265 279 -14 390 329 61 656 659 -3 390 390 329 61 656 659 -3 390 329 61 656 659 -3 390 320 61 656 659 -3 390 320 61 656 659 -3 390 320 61 656 659 -3 390 320 61 656 659 -3 390 320 61 656 659 -3 390 320 61 656 659 -3 390	ACTUAL BUDGET VAR OVER(UNDER) 224	ACTUAL BUDGET VAR	ACTUAL BUDGET VAR

						ş		·····	Page 4 of	25
			TC	TAL OPER	ATIONS O	&M (Dan Cote)		<u> </u>		
					MARCH 200	J4				
				· -						
	ACTUAL	MONTH BUDGET	VAR	ACTUAL	YTD BUDGET	VAR	ACTUAL	YEAR END BUDGET	VAR	
			OVER(UNDER)		OVER(UNDER)			OVER(UNDER	۲)
FIELD OPERATIONS Service (Ops)	144	195	(51)	656	432	224	2.508	2,508	0	
Service (Ops) Meter	335	342	(7).	1,075	1,115	(40)	4,488	4,488	. 0	
Distribution	849	657	192	2,540	1,876	664	7,968	7,968	0	
Local Admin	25	54	(29)	99	145	(46)	547	547	0	
Nor Mngmnt	19	24	(5)	60	79	(19)	310	310	0	
Local Total	1,372	1,272	100	4,430	3,647	783	15,821	15,821	0	
Service EP&S	281	280	1	1,023	1,159	(136)	3,556	3,556	0	
Admin DGC	36	30	6	110	93	17	372	372	0	
Non Utility EP&S	94	105	(11)	358	385	(27)	1,680	1,680	0	
Fleet O&M Expense Alloc	363	330	33	1,020	989	31	3,959	3,959	0	
	0.446	2,017	129	6,941	6,273	668	25,388	25,388	0	
Total OCM Operations O&M	2,146	2,017	129	0,941	0,2/3	000	20,300	20,000	<u> </u>	
OTHER OPERATIONS										
Gas Operations	289	266	23	940	898	42	3,728	3,728	0	
Facilities	242	270	(28)	742	820	(78)	3,246	3,246	0	
Environmental Maint NH	0	5	(5)	25	15	10	150	150	0	
Property Tax Easton LNG	6	7	(1)	18	20	(2)	82	82	0	
Total Other Ops	537	548	(11)	1,725	1,753	(28)	7,206	7,206	0	
		7 505	140	8,666	8,026	640	32,594	32,594	0	
TOTAL OPS (old)	2,683	2,565	118	8,006	8,028	040	32,334	32,334	<u> </u>	
OPERATIONAL SERVICES								70		
03200 Op Service Admin	8			8		(12)	78		0	ļ
03270 Metering Admin	8	15		29 93		(21)	208 412	208		
01275 Scheduling	26	31	(5)	93	102	(9)	412	112	1	
Total Operational Services	42	53	(11)	130	172	(42)	698	698	0	
Combined Operations	2,725	2,618	107	8,796	8,198	598	33,292	33,292	0	
									<u> </u>	
Cost Element Listing Dan All	2268			7424				27652		
Non Utility				361				1680 3959		2933
Fleet				1,020				33291		İ
	2726	2617	7 109	880	J 8198	000		3328	+	
O\$14	0	(1) 1	6	2	4		<u> </u>		<u> </u>
O&M Non Util	1			3					1	1
Total Difference				9			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	· †		1
10.010.00		T	† †							
	2,363	2,287	76	7,785	7,210	575			1	

									Page 5 of	25
			1	INTAL OPER	PATIONS OF	ßM (Dan Cote)				
										L
MAY 13TH REVISION					APRIL 200	4	· · · · · · · · · · · · · · · · · · ·			
					1					
		MONTH			YTD			YEAR END		
	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET		
FIFT D COPPLATIONS			OVER(UNDE	R)		OVER(UNDER)			OVER(UNDE	R)
FIELD OPERATIONS Service (Ops)	219	296	(77)	874	729	145	2,508	2,508	0	
Meter		410	(34)		1,525	(77)	4,488		0	
Distribution	889	748	141	3,429	2,623	806	7,968		0	
Local Admin Nor Mngmnt		38 24	(17) (6)	•	182 104	(61) (26)	547 310		0	
Local Total		1,516	7	5,950	5,163	787	15,821	15,821	0	
Service EP&S		240	79	1,345	1,400	(55)	3,556 372		0	
Admin DGC	35	31	4	145	124	21	312	312	V	·
Non Utility EP&S	90	93	(3)	448	477	(29)	1,680	1,680	0	
									ļ	
Fleet O&M Expense Alloc	319	329	(10)	1,338	1,318	20	3,959	3,959	0	
Total OCM Operations O&M	2.286	2,209	77	9,226	8,482	744	25,388	25,388	0	<u>.</u>
Total Ocivi Operations Odivi	2,200	2,203	<u> </u>						 	1
			Ĺ							
OTHER OPERATIONS				1.000	4 000	10	2 700	2 720	0	ļ
Gas Operations	300	331	(31)	1,239	1,229	10	3,728	3,728	U	
Facilities	235	260	(25)	976	1,081	(105)	3,246	3,246	0	
Environmental Maint NH	6	5	1	31	20	11	150	150	0	
Property Tax Easton LNG	4	7	(3)	22	27	(5)	82	82	0	
1 topetty Tax Ebston Etto			127							
Total Other Ops	545	603	(58)	2,268	2,357	(89)	7,206	7,206	0	
			į.]_[
TOTAL ODG (-L4)	2,831	2,812	19	11,494	10,839	655	32,594	32,594	0	<u></u>
TOTAL OPS (old)	2,031	2,012	13	11,434	10,000	033	32,334	J,004	 	
OPERATIONAL SERVICES				· -	-					
03200 Op Service Admin	2	7				(16)	78		and the state of the second	
03270 Metering Admin	8	19 37	(11)			(33)	208 412			
01275 Scheduling	33	37	(4,	123	100	\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		712	†	<u> </u>
Total Operational Services	43	63	(20)	172	235	(63)	698	698	0	
					Ţ					
Combined Operations	2,874	2,875	(1)	11,666	11,074	592	33,292	33,292	0	!
		0.15			0 0077			27652)	
Cost Element Listing Dan All Non Utility	2475 90	2451 93				622 -27		1680		29332
Flee		329				20		3959		
	2884				7 11072	615		3329	1	
0014	1.0	//0	1 40	19	//	21		-		
O&M Non Util	10	(2 0								
Total Difference		(2								1
	i									
Check	2,565	2,544	21	10,349	9,754	595		<u></u>		J

		1	TOTAL	EXPANDED	OPERATIO	ONS O&M (Da	ın Cote)		
Expanded Group 061804			ļ		MAY 2004	į	J	<u> </u>	ļ
ncis Tech Ops,Data Entry			<u> </u>		.	ļ <u>.</u>	2		
Dispatch & Meter Shop			ļ	ļ		ļ			
		MONTH	ļ		YTD			YEAR END	1,44.65
	ACTUAL	BUDGET	VAR	ACTUAL.	BUDGET	VAR	ACTUAL	BUDGET	VAR
	,		OVER(UNDER))	ļ	OVER(UNDER)			OVER(UNDER)
FIELD OPERATIONS									<u>:</u>
Service (Ops)	194	250	(56)	1,070	978	92	2,508	2,508	0
Meter	325	339	(14)	1,770	1,864	(94)	4,488	4,488	0
Distribution	635	684		4,066	3,305	761	7,968	7,968	0
Local Admin	24	39		145	222	(77)	547	547	0
Nor Mngmnt				95	127	(32)	310	310	0
Local Total	1,196	1,336	(140)	7,146	6,496	650	15,821	15,821	0
Carries EDSC	264	100	70	1 607	1 505	22	3,556	3,556	0
Service EP&S	264	186		1,607 176	1,585 153	22	3,556	3,336	1 0
Admin DGC	31	29	2	1/6	153	23	312	3/2	ļ
Non Utility EP&S	111	114	(3)	559	590	(31)	1,680	1,680	0
Fleet O&M Expense Alloc	338	329	9	1,677	1,648	29	3,959	3,959	0
Total OCM Operations O&M	1,940	1,994	(54)	11,165	10,472	693	25,388	25,388	0
OTHER OPERATIONS		+		4 500	1.550	(04)	0.700	2 700	0
Gas Operations	290	321	(31)	1,529	1,550	(21)	3,728	3,728	<u> </u>
Facilities	231	255	(24)	1,207	1,336	(129)	3,246	3,246	0
Environmental Maint NH	6	16	(10)	37	36	1	150	150	0
Property Tax Easton LNG	6	7	(1)	28	34	(6)	82	82	0
Total Other Ops	533	599	(66)	2,801	2,956	(155)	7,206	7,206	0
TOTAL OPS (old)	2,473	2,593	(120)	13,966	13,428	538	32,594	32,594	0
						<u> </u>			
OPERATIONAL SERVICES									†
03200 Op Service Admin	1	7		10			78		
03270 Metering Admin	8			45			208		
01275 Scheduling	26	31	(5)	152	170	(18)	412	412	U
Total Operational Services				207		(80)	698	698	0
Adjust to Cost Element	(2			21	(1)				
Combined Operations	2,506	2,643	(137)	14,194	13,714	480	33,292	33,292	0
01271 Dispatch	55	54	1	301	270	31	655	655	0
01280 Data Entry	8			43			245		
02130 Meter Shop	85			414			1,056		anaighean ann an aire ann an an ann an ann an
03140 Tech Ops all 140/260	34	····		169			307		
Total Additions to Operations				927			2,263		
								A# #**	Ç
TOTAL EXPANDED OPERATIONS	2,688	2,819	(131)	15,121	14,614	507	35,555	35,555	

					····				Page 7 of	25
			1	OTAL OPER	ATIONS O	∐ &M (Dan Cote)				
1st Draft 070904					JUNE 2004	1			į	
					ļ					
		MONTH			YTD			YEAR END		
	ACTUAL	BUDGET	VAR OVER(UNDE	ACTUAL	BUDGET	VAR OVER(UNDER)	ACTUAL	BUDGET	OVER(UNDE	
FIELD OPERATIONS		j	OVER(ONDE		İ	I VERIORDERO			0,21,0,0,0	
Service (Ops)	219	238	(19)	1,285	1,216	69	2,508	2,508	0	
Meter Distribution	403 847	340 699	63 148	2,181 4,915	2,206 4,006	(25) 909	4,488 7,968	4,488 7,968	0	
Local Admin	23	51	(28)	167	274	(107)	547	547	0	
Nor Mngmnt	18	24	(6)	114	151	(37) 809	310 15,821	310 15,821	0	
Local Total	1,510	1,352	158	8,662	7,853	009	13,021	10,02	0	
Service EP&S	137	183	(46)	1,742	1,768	(26)	3,556		0	
Admin DGC	30	30	0	206	183	23	372	372	0	
Non Utility EP&S	102	117	(15)	661	708	(47)	1,680	1,680	0	
Fleet O&M Expense Alloc	330	330	0	2,007	1,978	29	3,959	3,959	0	
Total OCM Operations O&M	2,109	2,012	97	13,278	12,490	788	25,388	25,388	0	
				<u> </u>						
OTHER OPERATIONS]					,
Gas Operations	274	311	(37)	1,804	1,861	(57)	3,728	3,728	0	
Facilities	235	261	(26)	1,442	1,597	(155)	3,246	3,246	0	
Environmental Maint NH	15	16	(1)	52	52	0	150	150	0	
Property Tax Easton LNG	6	7	(1)	34	41	(7)	82	82	0	
Total Other Ops	530	595	(65)	3,332	3,551	(219)	7,206	7,206	0	
					1	500	00.504	00.501	0	
TOTAL OPS (old)	2,639	2,607	32	16,610	16,041	569	32,594	32,594	0	
OPERATIONAL SERVICES			<u></u>		-					
03200 Op Service Admin	3	7	(4)		39	(26)	78		0	
03270 Metering Admin 01275 Scheduling	8 25	15	(7)		201	(46)	208 412		0	
Total Operational Services	36	53	(17)		339	(97)	698	698	0	
Total Operational Services					1					
Combined Operations	2,675	2,660	15	16,852	16,380	472	33,292	33,292	0	
Cost Element Listing Dan All	2229	2214	15	14187	13691	496		27652		······
Non Utility	103	117	-14	663	707	-44		1680		29332
Fleet	330	330	0	2,007	1,978			3959 33291		
	2662	2661	1	16857	16376	481		33231		
O&M	(14)		(15)							
Non Util	1 (42)	0	(14)	2 5						
Total Difference	(13)		(14)) 3	14	, J				
Check	2,332	2,331	1	14,850	14,398	452				
			·	16848	16,375					
			1	(4						
	0.042		<u> </u>	44 104						
<u> </u>	2,243	1	1	14,184	1		L		!	<u> </u>

									···	Page 8 o	25
			7	OTAL)DED	ATIONS OR	kM (Dan Co	1ta)			
			<u>.</u>	VIAL	JI 1()	ATTORES OF	kiii (Daii Oo				
īst Drafi 081004						JULY 2004	T				
		MONTH			ل	YTD			YEAR END)	
	ACTUAL	BUDGET	VAR	ACT	JAL		VAR	ACTUAL	BUDGET		
		,	OVER(UNDE	R)			OVER(UNDE	R)		OVER(UNDE	R)
FIELD OPERATIONS Service (Ops)	264	356	(92)	4	,547	1,573	(26)	2.508	2,508	0	
Service (Ops) Meter	452	419	33		,633	2,624	9	4,488		0	
Distribution	818	765	53	<u> </u>	,732	4,769	963	7,968		0	
Local Admin		49	(8)		208	322	(114)	547		0	
Nor Mngmnt		32	(7)	10	138	183 9,471	(45) 787	310 15,821		0	
Local Total	1,600	1,621	(21)		,200	9,471	701	10,021	10,021	· · · · · · · · · · · · · · · · · · ·	
Service EP&S	258	154	104	2	,000	1,921	79	3,556	3,556	0	
Admin DGC	48	34	14		255	217	38	372	372	0	
NIIII02_FD5O	440	154	744)		805	861	(56)	1,680	1,680	0	
Non Utility EP&S	143	154	(11)		603	001	(50)	1,600	1,000	<u>V</u> .	
Fleet O&M Expense Alloc	353	329	24	2	,360	2,307	53	3,959	3,959	0	ļ
Total OCM Operations O&M	2,402	2,292	110	15	,678	14,777	901	25,388	25,388	0	<u>-</u>
				ļļ			i				
OTHER OPERATIONS				<u> </u>		: :					•••••
Gas Operations	358	349	9	2	2,161	2,210	(49)	3,728	3,728	0	
			Ţ								!
Facilities	277	274	3	1	1,719	1,872	(153)	3,246	3,246	0	
Environmental Maint NH	17	16	1		70	69	1	150	150	0	T
C, MOIMONA, MAINE				Ì							
Property Tax Easton LNG	6	7	(1)		40	48	(8)	82	82	0	
T-4-L Other One	658	646	12		3,990	4,199	(209)	7,206	7,206	0	
Total Other Ops	000	040	12	 	3,330	4,133	(203)	1,200	1,200		<u> </u>
	<u> </u>						-		Ì		† -
TOTAL OPS (old)	3,060	2,938	122	19	9,668	18,976	692	32,594	32,594	0	
								<u> </u>			
OPERATIONAL SERVICES		7	/E)	1	15	46	(31)	78	78	0	-
03200 Op Service Admin 03270 Metering Admin	2 12	26			65	125	(60)	208			
01275 Scheduling	39	40	andre and a second		215	241	(26)			0	
-											<u> </u>
Total Operational Services	53	73	(20)	<u> </u>	295	412	(117)	698	698	0	! =
	3,113	3,011	102	10	9,963	19,388	575	33,292	33,292	0	-
Combined Operations	3,113	3,011	102	┪ <u>┈</u>	,,,,,,,	10,000					†
Cost Element Listing Dan All	2610	2532	2 78		16797	16222	575		27652		
Non Utility		154			807	862	-55		1680		29332
Flee	🌡	329			2,360	2,307	53		3959		
	3107	3015	5 92		19964	19391	573		3329	1	
O&M	(7)	4	(11	,	(1)	2	(3)				
Non Util	1	Ó	1		2	1	1				
Total Difference	(6)	4	(10	4	1	3	(2)				
Chank	2,754	2,686	68		7,604	17,084	520	·			
Check	2,734	∠,000	00	1	. ,UV 4	17,004	320				<u> </u>
Prior Month plus Current Mont	h				19955					Ţ	
					(8)	(20)	<u> </u>				
Oll Come ACC	2,617	Ļ		1	6,798	- <u> </u>			 	+	+
O&M Comp ABC	2,017	<u>:</u>		<u></u>	<u> </u>			1			<u> </u>

	<u> </u>		TOTAL E	XPANDED	OPERATION	ONS O&M (Dan	Cote)			
		-					······································		s Company	
2nd Draft 092304		<u> </u>		P	UGUST 20	04		<u> </u>).T.E. 05-27	
	Ì	<u> </u>		<u> </u>					AG-19-1(g) age 9 of 25	
		MONTH	-	<u> </u>	YTD			YEAR END		
	ACTUAL		VAR	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET	VAR	
			OVER(UNDER)			OVER(UNDER)		<u></u>	OVER(UNDER	<u>})</u>
FIELD OPERATIONS Service (Ops)	215	254	(39)	1,763	1,827	(64)	2,508	2,508	0	
Service (Ops) Meter		345	35	3,013	2,969	44	4,488	4,488	0	
Distribution	·•	680	66	6,463	5,449	1,014	7,968	7,968	0	
Local Admin		38	(9)	236	360	(124)	547	547	0	
Nor Mngmnt		23	(6)	156		(51)	310	310	0	
Local Total	1,387	1,340	47	11,631	10,812	819	15,821	15,821	0	
Service EP&S	162	166	(4)	2,162	2,087	75	3,556	3,556	0	
Admin DGC		29	9	293	246	47	372	372	0	
Non Utility EP&S	187	164	23	992	1,026	(34)	1,680	1,680	0	
Fleet O&M Expense Alloc	358	329	29	2,718	2,636	82	3,959	3,959	0	
Fleet O&M Expense Alloc	300	1 323	23	2,710	2,000	02	0,000	0,000		
Total OCM Operations O&M	2,132	2,028	104	17,796	16,807	989	25,388	25,388	0	
OTHER OPERATIONS]			I				<u> </u>		
Gas Operations	246	290	(44)	2,411	2,501	(90)	3,728	3,728	0	
Facilities	246	269	(23)	1,961	2,142	(181)	3,246	3,246	0	
Environmental Maint NH	3	16	(13)	73	85	(12)	150	150	0	
Property Tax Easton LNG	6	7	(1)	46	54	(8)	82	82	0	
Total Other Ops	501	582	(81)	4,491	4,782	(291)	7,206	7,206	0	
TOTAL OPS (old)	2,633	2,610	23	22,287	21,589	698	32,594	32,594	0	
								1		
Engineering/Support/Meter S	<u>5hop</u> 57	54	3	491	434	57	655	655	0	
01271 Dispatch 01275 Scheduling	31		0	246			412		0	·····
01280 Data Entry	8			68			245		0	
02130 Meter Shop	45		(36)	557			1,056	1,056	0	
03140 Engineering	17	59	(42)	147			307	307	0	
03200 Op Service Admin	1		(6)	16			78		0	
03270 Metering Admin	8	14	(6)	73	139	(66)	208	208	0	
Total Operational Services	167	265	(98)	1,598	1,964	(366)	2,961	2,961	0	
Combined Operations	2,800	2,875	(75)	23,885	23,553	332	35,555	35,555	0	
Cost Element Listing Dan All	2248	3 2381	-133	20187	7 19890	297		29916	3	
Non Utility		164	24	995	1,026	-31		1680)	31596
Flee	358	329	29	2,718	2,636	82		3959		
A	2794	2874	-80	23900	23552	348		35555	5	
Othe	Err.)	1 74	, , , , ,	40	74) 13				e-mail
O&M Non Util	(7	***************************************		12						
Total Difference			and and a second contract of the second contr	15				L		
			Ī			Ì				
Check	2,436	2,545	(109)	21,182	20,916	266				
Prior Month plus Current Montl	<u> </u>		:		0 0			ļ		<u> </u>
				(23,885	(23,553	/		1	ļ	
	ì			1						

								ļ		
			TOTAL	EXPANDED	OPERATIO	NS O&M (Dan	["			
1ST Draft 100804		ļ	ļi	SEI	TEMBER	2004	В	ay State Ga	s Company).T.E. 05-27	
101 Diate 100004	L	Ĭ					š	Attachment		
								Pa	ge 10 of 25	
		MONTH			YTD			YEAR END		
	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET	VAR	
			OVER(UNDER	₹)	Ļ	OVER(UNDER)			OVER(UNDER	₹)
FIELD OPERATIONS	174	268	(94)	1,937	2,094	(157)	2.508	2,508	0	
Service (Ops) Meter	j	342	77	3,430	3,312	118	4,488	4,488	0	
Distribution	872	668	204	7,335	6,130	1,205	7,968	7,968	0	
Local Admin		50	(24)	262	409	(147)	547	547	0	
Nor Mngmnt		24	(6)	174	230	(56)	310	310	0	
Local Total	1,509	1,352	157	13,138	12,175	963	15,821	15,821	0	
	ļ ,	l								
Service EP&S	174	189	(15)	2,344	2,265	79	3,556	3,556	0	
Admin DGC	36	30	6	329	276	53	372	372	0	
Non-Little EDIC	188	167	21	1,180	1,191	(11)	1,680	1,680	0	
Non Utility EP&S	100	107	21	1,100	1,191	(11)	1,000	1,000		
Fleet O&M Expense Alloc	293	330	(37)	3,010	2.967	43	3,959	3,959	0	
radiod(i) Expelled 7 mee			37.4		<u> </u>		İ		+	
Total OCM Operations O&M	2,200	2,068	132	20,001	18,874	1,127	25,388	25,388	0	
					1-1-1-					
OTHER OPERATIONS					L					,
Gas Operations	278	268	10	2,689	2,770	(81)	3,728	3,728	0	
					0.440	(404)	2.246	2 246		,
Facilities	257	272	(15)	2,221	2,412	(191)	3,246	3,246	0	
		16	(10)	79	101	(22)	150	150	0	
Environmental Maint NH	6	10	(10)	13	101	(42)	100	1 100		
Property Tax Easton LNG	6	7	(1)	51	61	(10)	82	82	0	
					-	İ				
Total Other Ops	547	563	(16)	5,040	5,344	(304)	7,206	7,206	0	
		i								
								<u> </u>		
TOTAL OPS (old)	2,747	2,631	116	25,041	24,218	823	32,594	32,594	0	; ;
Engineering/Support/Meter S	hop	<u></u>			400		CEE		^	:
01271 Dispatch	58			549	490	59	655 412	655 412	0	
01275 Scheduling	32			278 75	304 183		245		0	
01280 Data Entry 02130 Meter Shop	97	🚣		654	786	(132)	1,056	1,056	0	
03140 Engineering	13			160	237	(77)	307	307	Ö	
03200 Op Service Admin	4				59		78	78	0	
03270 Metering Admin	8				153		208	208	0	
								,		
								<u> </u>		
Total Operational Services	219	248	(29)	1,818	2,212	(394)	2,961	2,961	0	
						100		AF 656		
Combined Operations	2,966	2,879	87	26,859	26,430	429	35,555	35,555	0	
				2007	0000	407		29916	<u> </u>	
Cost Element Listing Dan All	2489							1680		31596
Non Utility Fleet								3959		31380
rieei	293							35555		
	2010	٠, ١٠٠٠						1		
O&M	4	(9) 13	2) 10		1		
Non Util	0			3	1	2				
Total Difference) 13	5	(7) 12				_
								-	.	<u> </u>
Check	2,677	2,540	137	23,854	23,456	398				l
	1				,	1	<u> </u>			<u> </u>
Prior Month plus Current Montl	1			(26,859		<u>i</u>				
				(20,859	/ (20,430	4	1		<u> </u>	1
	2,485			22,669					<u>i</u>	ł
O&M Comp ABC	7 / XXX	r - 3	4	i //nnu		1 :	1	1	1	

			TOTAL E	XPANDED	OPERATIO	INS O&M (Dai	n Cote)			
						Ĭ			as Company	,
1ST Draft 111004				0	CTOBER 20)04		<u>.</u>	D.T.E. 05-27	
		}	ļ.—————————						AG-19-1(g) age 11 of 25	
		MONTH			YTD			YEAR END		
	ACTUAL		VAR	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET	VAR	
			OVER(UNDER)		OVER(UNDER)			OVER(UNDER	₹)
FIELD OPERATIONS						(00)	0.500	0.500		
Service (Ops)	236 459	108 412	128 47	2,174 3,886	2,202 3,724	(28) 162	2,508 4,488	2,508 4,488	0	
Meter Distribution	936	661	275	8,256	6,781	1,475	7,968	7,968	0	
Local Admin	50	38	12	325	448	(123)	547	547	0	
Nor Mngmnt	.	24	(2)	196	255	(59)	310	310	0	
Local Total	1,703	1,243	460	14,837	13,410	1,427	15,821	15,821	0	
	أدامته	FA4	(400)	0.745	0.760	(22)	3,556	3,556	0	
Service EP&S Admin DGC		501 31	(100) 0	2,745 360	2,768	(23) 53	3,336	3,330	0	
Admin DGC	31	<u>:</u> 31	ļ U ļ	300	307	55		Ų	<u> </u>	
Non Utility EP&S	196	211	(15)	1,379	1,403	(24)	1,680	1,680	0	
		[j	i.						
Fleet O&M Expense Alloc	373	329	44	3,383	3,296	87	3,959	3,959	0	
	-	<u> </u>					0# 000	05 000		
Total OCM Operations O&M	2,704	2,315	389	22,704	21,184	1,520	25,388	25,388	0	
OTHER OPERATIONS			a sound							
Gas Operations	336	323	13	3,022	3,090	(68)	3,728	3,728	0	
Facilities	271	271	0	2,493	2,683	(190)	3,246	3,246	0	
Environmental Maint NH	3	16	(13)	82	118	(36)	150	150	0	
Property Tax Easton LNG	6	7	(1)	57	68	(11)	82	82	0	
Total Other Ops	616	617	(1)	5,654	5,959	(305)	7,206	7,206	0	
						<u> </u>		1	<u> </u>	
TOTAL OPS (old)	3,320	2,932	388	28,358	27,143	1,215	32,594	32,594	0	
Engineering/Support/Meter S	ihop		<u> </u>		1					
01271 Dispatch	66	54		615		71	655			
01275 Scheduling	44	37	7	322		(19)	412		0	
01280 Data Entry	10			85 750		(118)	245 1,056		0	
02130 Meter Shop	96 12		1	173		(90)	307		0	
03140 Engineering 03200 Op Service Admin	3			23			78			
03270 Metering Admin	8			89			208		0	
	-			İ						
Total Operational Services	239	251	(12)	2,057	2,463	(406)	2,961	2,961	0	
Combined Operations	3,559	3,183	376	30,415	29,606	809	35,555	35,555	0	
Cost Element Listing Dan All	2995	2642	2 353	25666	6 24905	761		29916		
Non Utility		211	-15	1,379	1,403	-24		1680		31596
Flee				3,383				3959		
	3564	3182	2 382	30428	3 29604	824		35555)	
0014	Ė	14) 6	13	(2) 15		ļ		
O&M Non Util	5		.f.,	0						†i
Total Difference				13						1
	Ī		İ					-		1
Check	3,191	2,853	338	27,045	26,308	737				+
Prior Month plus Current Mont	<u> </u> h				0 0			-		
				(30,415)				
O&M Comp ABC	2,990			25,653	<u> </u>					

			TOTAL I	EXPANDED	OPERATIO	DNS O&M (Dan	Cote)			
		1					· , · , · · · · · · · · · · · · · · · ·	Bay State Ga		
1ST Draft 121004				NO	VEMBER 2	2004			T.E. 05-27	
									AG-19-1(g) ige 12 of 25	
		MONTH			YTD			YEAR END		
	ACTUAL		VAR	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET		
			OVER(UNDER	}		OVER(UNDER)			OVER(UNDER	()
FIELD OPERATIONS		<u> </u>	ļ				0.500	0 500		
Service (Ops)		133	41 54	2,348 4,284	2,335 4,067	13 217	2,508 4,488	2,508 4,488	0	
Meter Distribution	397 782	343 551	231	9,038	7,332	1,706	7,968	7,968	0	
Local Admin	.	37	(6)	356	486	(130)	547	547	0	
Nor Mngmnt	4	24	23	243	278	(35)	310	310	0	
Local Total		1,088	343	16,269	14,498	1,771	15,821	15,821	0	
					ļ					
Service EP&S	330	370	(40)	3,062	3,137	(75)	3,556	3,556	0	,
Admin DGC	27	29	(2)	387	336	51	372	372	0	
Non Utility EP&S	274	149	125	1,648	1,551	97	1,680	1,680	0	
NOT OTHER LF &S	217	140	125	.,040	1,001	0.	1,000	1,000		
Fleet O&M Expense Alloc	284	329	(45)	3,669	3,626	43	3,959	3,959	0	
					İ					
Total OCM Operations O&M	2,346	1,965	381	25,035	23,148	1,887	25,388	25,388	0	
					<u> </u>				ļ	
OTHER OPERATIONS		200	- 04	2 242	2 204	/E4\	2 720	2 720	0	
Gas Operations	323	302	21	3,343	3,394	(51)	3,728	3,728	U	
Facilities	203	272	(69)	2,695	2,955	(260)	3,246	3,246	0	
Tacilles	200		(30)	2,000	1 2000	(2.00)				
Environmental Maint NH	6	16	(10)	88	134	(46)	150	150	0	
Property Tax Easton LNG	6	7	(1)	63	75	(12)	82	82	0	,
			<u> </u>			(0.00)	77.000	7.000		
Total Other Ops	538	597	(59)	6,189	6,558	(369)	7,206	7,206	0	
	 		<u> </u>					<u> </u>		
TOTAL OPS (old)	2,884	2,562	322	31,224	29,706	1,518	32,594	32,594	0	
			<u> </u>							
Engineering/Support/Meter S	hop					A.A.				
01271 Dispatch	69	54	15	684	599	85	655	. 4	0	
01275 Scheduling	35	32		357	372		412		0	
01280 Data Entry	8	19		93	222	(129)	245		0	
02130 Meter Shop	100	81	19	850 183	955 285	(105) (102)	1,056 307	1,056 307	0	
03140 Engineering 03200 Op Service Admin	11 2	22 7		23	72		78	🚣	0	
03270 Metering Admin	8			97	188	·	208		0	
03270 Weterally Admin		10	\'\		100	10.7			1	
			Í							
Total Operational Services	233	230	3	2,287	2,693	(406)	2,961	2,961	0	
Combined Operations	3,117	2,792	325	33,511	32,399	1,112	35,555	35,555	0	
Cost Element Listing Dan All	2543	-4		28210				29916		0.7500
Non Utility				1,651	1,552			1680		31596
Fleet				3,669	3,626 32395			3959 35555		
	3099	2790	309	33530	32390	1135		: 3,000		,
O&M	(16) (2	(14)	16	(5) 21			· ,	
	(2			3		···-				
Non Util				19						
Non Util Total Difference	(18	(1	1				
Total Difference					-	ļ			·{	
				29,861	28,769	1,092	and the second s			
Total Difference Check	2,815									
Total Difference	2,815			C	0					
Total Difference Check	2,815				0					

			TOTAL	EXPANDED	OPERATIO	DNS O&M (Dan	Cote)			
					CEMBER	1004			as Compan	
Final Draft 012405			+	UE	CEMBER 2	:004	<u>-</u>		D.T.E. 05-2	
		<u> </u>				ł		Attachme	nt AG-19-1(g Page 13 of 2]) 5
		MONTH		-	YTD			YEAR END)	J
	ACTUAL		VAR	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET		
		1	OVER(UNDER	₹)		OVER(UNDER)			OVER(UNDER	()
FIELD OPERATIONS						<u> </u>				
Service (Ops)	238	173	65	2,587	2,508	79	2,587	2,508	79	
Meter	450	422	28	4,734	4,488	246	4,734	4,488	246	
Distribution	692	636	56	9,730	7,968	1,762	9,730	7,968	1,762	
Local Admin	46	63	(17)	402	547	(145)	402	547 310	(145)	
Nor Mngmnt	24	32	(8)	266	310	1,898	266	15,821	1,898	
Local Total	1,450	1,326	124	17,719	15,821	1,090	17,719	10,021	1,090	
Service EP&S	418	419	(1)	3,480	3,556	(76)	3,480	3,556	(76)	
Admin DGC	36	35	1	423	372	51	423	372	51	
7,01111.200			1		·				1	
Non Utility EP&S	171	127	44	1,818	1,680	138	1,818	1,680	138	
Fleet O&M Expense Alloc	530	333	197	4,199	3,959	240	4,199	3,959	240	
									<u></u>	
Total OCM Operations O&M	2,605	2,240	365	27,639	25,388	2,251	27,639	25,388	2,251	
					1				÷	
OTHER OPERATIONS			111	0 707	2 700	59	3,787	3,728	59	
Gas Operations	446	335	111	3,787	3,728	59	3,787	3,728	39	
Facilities	265	291	(26)	2,958	3.246	(288)	2,958	3,246	(288)	
Facilities	200	231	(20)	2,550	3 0,2,40	(200)	2,000	0,2.70	(200)	
Environmental Maint NH	12	16	(4)	100	150	(50)	100	150	(50)	
Elittorian in a constant in a		<u> </u>							1 1	
Property Tax Easton LNG	6	7	(1)	69	82	(13)	69	82	(13)	
						7000	0.044	7.006	(200)	
Total Other Ops	729	649	80	6,914	7,206	(292)	6,914	7,206	(292)	
		0.000	1 448	- A F F A	20.504	4.050	24 552	22 504	4.050	
TOTAL OPS (old)	3,334	2,889	445	34,553	32,594	1,959	34,553	32,594	1,959	·····
Engineering/Support/Meter S		:								
01271 Dispatch	92	56	36	776	655	121	776	655	121	
01275 Scheduling	46	40	6	403	412	(9)	403 103	412 245	(9)	
01280 Data Entry	9				245	(142)	947	1,056	(142)	
02130 Meter Shop 03140 Engineering	97 20	101		947 204	1,056 307	(109)	204	307	(103)	
03200 Op Service Admin	20			27	78		207	78	(51)	
03270 Metering Admin	19		(2)	116	208	(92)	116	208	(92)	
			\-/						<u> </u>	
Total Operational Services	285	270	15	2,576	2,961	(385)	2,576	2,961	(385)	
						Ī				
Combined Operations	3,619	3,159	460	37,129	35,555	1,574	37,129	35,555	1,574	
Cost Element Listing Dan All	2912	2698	3 214	31121	29916	1205		29916		
Non Utility		128		1,822	1,680			1680		31596
Fleet	·			4,199	3,959			3959		
	3613			37142				35555	i	
					1					
O&M	(6)			9	0				1	
Non Util	0			4	0				<u> </u>	.,
Total Difference	(6)) 0	(6)	13	0	13			+	
Check	3,083	2,826	257	32,943	31,596	1,347				
	İ									
Prior Month plus Current Month) -	ļ		0						
	1	<u> </u>		(37,129)	(35,555))				
	1			!	i	3				

				BS	G/NU Sumn	nary			<u> </u>
					eld Operatio		Bay	State Gas Compa	
2ND DRAFT			Janu	ary 2004 Vari	ance Analys	is by Cos		D.T.E. 05	**
					MONTH		Att	achment AG-19-1 Page 14 of	
					illoittii	1	1		
	2004	2004 Baseline	Variance	E1	nation of Sign	ificant Varia	nces		Permanent/ Timing
Description	Actual	Budget						Current Status	
No. of Employees - Regular	376	398	(22)	one Distribution	Inspector, Broc	kton, Mass		Fill Fill	
		····		two Clerks, Dist			iton	Approved	
				one Distribution	Operator Sprin	gfield, Mass		Fil	
				one Service Ter				Fill	
				two Service Tec				Approved	
				one FOL position				Approved	
	,			one Distribution		land, Maine		Fill	
				three Meter/Svo		ro 3. Law 1.S	or 2	Fill	
No. of Employees - Total	376	398	(22)						
Gross Payroll	2,651,400	2,654,100	(2,700)	Savings from vac	cancies estimate	ed at \$110K			
				Estimated OT Of					
Labor Transfers	589,000	816,400	(227,400)	Capital to O&M		-			
Eddor Transicio	000,000		, , , , , , , , , , , , , , , , , , ,			į			
- · · · · · · · · · · · · · · · · · · ·		1							
Net Labor (1010)	2,062,400	1,837,700	224,700			air , Locates a	and Odor Calls \$87k		Permanent
				Guardian Care o			EDDC #400V		Timing
				All other Custom Savings from vac	er Service Over	time mostly i ed at \$53k	EP&S \$139K		Timing Permanent
				Charges to be m	oved out of Fiel	d Operations	O&M for Meter Rea	ding	
				and Field Collect					Timing
Materials & Supplies	247,600	236,500	11,100	Office Supplies \$	10.2K				Timing
(20XX)									
			<u> </u>					 	1
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									
Outside Services	164,000	227,400	(63 400)	Facilities Outside	Services(\$13h	<u> </u>			Permanent
(3XXX)	104,000	227,1300	(00,100)	Gas Operations	Outside Equipm	nent & Servic			Timing
		I		Distribution Cont					Timing Timing
				Environmental M	aintenance & C	Zirler (\$10.4h	,) 		111111119
	100.400	170,200	12 200	Bldg Lease unde	erran \$1.9				Timing
Rents & Leases (40XX)	183,400	170,200	13,200	Didg Lease unde Uniforms \$9.3	Hall \$1.0				Timing
(10/04)				Other \$5.7 includ	les mischarge o	of Radio Tow	er \$2.3		Timing
Non Utility EP&S	146,500	149,400	(2.900)	Represents Insta	all Work			<u> </u>	Permanent
(49XX)	140,000	140,400	(2,000)		i				
Employee Expenses	23,800	19,700	4,100	Transportation \$	1.8				Permanent
(50XX)				Training and Oth					Timing
			.						<u> </u>
Utilities	59,800	54,800	5,000	Primarily Water				ļ. <u>.</u>	Timing
(60XX)									
	<u> </u>								
							-		
Misc. Revenues (88XX)									†
						ļ			
Mon Evanno	(19,500)) (12,400	(7.100)	Reimbursed Cor	ntractor Daman	es & other re	evenues		Permanent
Misc. Expenses (8900)	(19,500)	/1 (12,400	(1,100)	Communicació COR	avvor Damay	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~			
			Ţ						
Clearing Accts Fleet	266,700	329,300	(62.600)	2004 Budget set	at 2003 Actual	level except	leasing.		Timing
(95XX)	200,100	520,000	1		1				
				Leasing expecte	d to overrun				
All Other	*	7,100	(7,100)	Bill Enclosures (DTE,PUC)				Permanent
				,					
1	I	3,019,700	1		i	i			

				BSG/NU Summary	
				Field Operations Bay State Gas Compa	
BRD & FINAL DRAFT	· · · · · · · · · · · · · · · · · · ·		Febr	uary 2004 Variance Analysis by Cost Element D.T.E. 05-	
				Attachment AG-19-10 MONTH Page 15 of	
	2004	2004 Baseline	Valley (See		ermanent/
Description	Actual	Budget	Variance	Explanation of Significant Variances T Current Status	iming
No. of Employees - Regular	376	398	(22)	- one Distribution Inspector, Brockton, Mass Filled March	
to or Employees Tregers.				- two Clerks, Distribution, Brockton, Mass Fill	
				- one Gas Operations LNG Supervisor, Brockton Filled March - two Distribution Operator Springfield, Mass Fill in March	
				- one Service Technician Lawrence, Mass Fill	
	• • • • • • • • • • • • • • • • • • • •		,	- one Meter Technician Lawrence, Mass Fill	
				- two Service Technician Portsmouth, NH Fill in March - one Instrument Technician Portsmouth, NH Fill in March	
				- one OCM position Portsmouth,NH Fill in March	
			•	- one FOL position Portsmouth,NH Filled March - one Service Technician, Portland, Maine Approved o/s	
				- one Service Technician, Portland, Maine Approved o/s - three ERT Installers/Technicians BSG one filled, two to fill	
				- five LTD, position to be filled, Bro 2, Law 1,Spr 2 Fill	
No. of Employees - Total	376	398	(22)		
Garage Davies II	2,019,300	2,113,100	(03.800)	Savings from vacancies estimated at \$88K	
Gross Payroll	2,019,300	2,110,100	(00,000)	Other Savings of \$6K	
Labor Transfers	404,500	672,900	(268,400)	-Capital to O&M	
		 			
				400 311 004	3aamaaant
Net Labor (1010)	1,614,800	1,440,200	174,600		Permanent Timing
				Guardian Care overtime estimated at \$24.7	Timing
				All other mostly EP&S (\$8.3)?	Timing
				muchanian ornor riogasa a) viriai	Permanent Fiming
				and Field Collections from prior month \$14K	ming
Materials & Supplies	231,400	204,500	26,900	Omeo coppine veri	Fiming
(20XX)		ļ		Tools & Equipment and Other \$21.9K???	
Outside Services	363,800	219,500	144,300		ermanent
(3XXX)					Timing Timing
		<u> </u>		Distribution Contractors, Surveys and Locates \$117.2 Environmental Maintenance \$25K	Timing
	ļ		ļ	CC Technologies/ Monson Palmer Line investigation \$14.3K	Permanent
	164,600	170,200	/5.600	Bldg Lease underran \$2.0	Timing
Rents & Leases (40XX)	104,000	170,200	(3,600	Uniforms underrun \$5.2	Timing
				Other overrun \$1.6	Timing
N	118,900	129,400	(10.500	Represents Install Work	Permanent
Non Utility EP&S (49XX)	110,800	123,400	(10,500	regressite notal von	
1,40,04)					
	42.000	10.200	(E 400	Transportation \$1.0	Permanent
Employee Expenses (50XX)	13,900	19,300	(5,400	// rransportation with	Timing
(00/01)					
	70.000	54,000	19.000	Primarily Electric & Water	Timing
Utilities (60XX)	72,900	54,900	10,000	Filliany Electric & Water	9
(00>0)					
	1				
Misc. Revenues	 	 	 		
(88XX)		1			
	1				
Misc. Expenses	(26,200	(12,400)	(13.800	Reimbursed Contractor Damages & other revenues	Permanent
(8900)	,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1		
			ļ		
Clearing Accts Fleet	389,600	329,300	60,300	2004 Budget set at 2003 Actual level except leasing.	Timing
(95XX)			1		
				Leasing expected to overrun	
All Other	400	7,000	(6.600) Bill Enclosures (DTE,PUC)	Permanent
All Vulei	1	,,,,,,	1		

						U Summ				
		[CH 2004		Operatio		B Element	ay State Gas Cor	
2ND Draft	······		WAr	(CH 2004	variance	Anaiysi	S by Cosi	pr - M	D.T.E. Attachment AG-1	
					M	ONTH	T		Page 16	
	2004	2004 Baseline								Permanent/
Description	Actual	Budget	Variance		Explanation	on of Signi	ficant Varia	nces	Current Status	Timing
No. of Employees - Regular	375	398	(23)	- one Distri	bution Insp	ı ector, Broc	kton, Mass		Filled March	
					s, Distributi		on,Mass s, Springfield	1 Mass	FIII	
				- one Distri	bution Ope	rator Spring	gfield, Mass	i iviaso	FIII	
				- one Clerk	, Customer	Service, S	pringfield M	ass	Fill	
				- one Distri	bution Ope ce Technic	rator, Lawr ian Lawren	ence, Mass	<u> </u>	FIII	
				- one Mete	r Technicia	n Lawrence	e, Mass		Fill	
					ce Technici		outh, NH smouth, NH		Fill in April Fill in April	
			·····		position Po				Fill in April	
					ce Technic				Approved o/s Fill	
					installers/T position to		ro 2, Law 1,	Spr 2	FII	
No. of Employees - Total	375	398	(23)			İ				
Gross Payroll	1,863,100	2,068,400	(205,300)	Savings fro			ed at \$92K			
			/484 ****	Other Savi		21\ 	 			
Labor Transfers	440,600	635,400	(194,800)	-Capital to	U&IM					
		<u></u>					<u> </u>			
Net Labor (1010)	1,422,500	1,433,000	(10,500)					and Odor Calls \$40 al labor & OT \$12K)K	Permanent Timing
				Guardian (Care overtin	ne estimate	ed at \$30K			Timing
				All other in Additional				ork(\$71.2K)?		Timing Permanent
				Waivers fo	r medical re	emoved (\$3	31.4K)	<u> </u>		Timing
			•				ļ			
Materials & Supplies	222,600	209,400	13,200	Office Sup	plies \$8.6K		 	:		Timing
(20XX)					ulpment ar		1.6K			Timing
						Ì I		<u> </u>		
							1			
						İ				
Outside Services	347,000	298,500	48,500	Facilities C				<u> </u>		Permanent
(3XXX)							ent & Services and Locate			Timing Timing
				Environme	ntal Mainte	nance (\$4.	9)			Timing
			· toda				er Line inve ions charge	stigation \$12.3K s \$37.2K		Permanent Timing
								3 407.211		
Rents & Leases	163,600	170,200	(6,600)	Bldg Lease	e underran Inderrun \$5					Timing Timing
(40XX)				Other over	.,.,		<u> </u>			Timing
			(40.000)						:	Permanent
Non Utility EP&S (49XX)	94,900	105,200	(10,300)	Represent	s install VVC	ork I	<u> </u>		<u> </u>	remanent
A. 197 M. M.										
Employee Expenses	32,000	21,200	10.800	Transporta	tion & Lode	ina \$8.6	 			Permanent
(50XX)	,,,,,,,,				nd Other \$2					Timing
	<u> </u>						1			
Utilities	74,000	54,700	19,300	Primarily E	lectric & W	ater	Ţ			Permanent
(60XX)					<u> </u>					
							†			
Misc. Revenues						 	 	<u> </u>		-
(88XX)				<u> </u>			Ţ			
					<u>:</u>		<u> </u>			
Misc. Expenses	5,400	(12,400)	17,800		ed Contract op Mass Tu			evenues \$16.7 und	er I	Permanent Permanent
(8900)				1 Simila es	וו פבבוייו קב		Ĭ			. C.III GITTOIT
Clearing Accts Fleet	363,300	330,300	33,000	2004 Bude	et set at 20	003 Actual	level excep	t leasing.		Permanent
(95XX)										
				Leasing e	xpected to	overrun			-	.
All Other	600	6,900	(6,300	Bill Enclos	ures (DTE,	PUC)	1			Permanent
	ļ					<u> </u>		<u> </u>	<u> </u>	
Total O & M	2,725,900	2,617,000	108,900	t and the						

2004 Actual 387	2004 Baseline Budget 398	Variance	- one Cus Service Tech Northampton, Mass Fill - one Electrician, Gas Operations, Springfield Mass Fill	Permanent/ Timing
Actual 387	Budget	Variance	Attachment AG-19-1(g) MONTH Page 17 of 25 Explanation of Significant Variances - one Cus Service Tech Northampton, Mass Fill - one Electrician, Gas Operations, Springfield Mass Fill	10000000000000000000000000000000000000
Actual 387	Budget		Explanation of Significant Variances - one Cus Service Tech Northampton, Mass - one Electrician, Gas Operations, Springfield Mass Fill	10000000000000000000000000000000000000
Actual 387	Budget		- one Cus Service Tech Northampton, Mass Fill - one Electrician, Gas Operations, Springfield Mass Fill	10000000000000000000000000000000000000
	398	(11)	- one Cus Service Tech Northampton, Mass Fill - one Electrician, Gas Operations, Springfield Mass Fill	\
387			- one Service Technician Lawrence, Mass Fill - one Meter Technician Lawrence, Mass Fill - one Service Technician Portsmouth, NH Fill - one OCM position Portsmouth, NH Fill - three Technicians BSG Fill - two LTD, position to be filled, Law 1.Spr 1	
	398	(11)		
,379,600	2,424,000	(44,400)	Savings from vacancies estimated at \$55K Other principally OT \$10.6	
640,800	692,900	(52,100)	-Capital to O&M	
,738,800	1,731,100	7,700	Brockton Overtime for Leak repair , Locates and Odor Calls \$26K All other location Leak Repair Main additional labor & OT \$13K Guardian Care overtime estimated at \$38K All other incl rest of EP&S, Meter and Dist work (\$54.4K)? Estimated Savings on vacancies (\$14.9K)	Permanent Timing Timing Timing Permanent
209,700	183,800	25,900	Office Supplies \$8.0K Tools & Equipment and Other \$17.9K	Timing Timing
267,200	297,400	(30,200)	Facilities Outside Services (\$15K) Gas Operations Outside Equipment & Services (\$15K) Distribution Contractors, Surveys and Locates (\$6.2K) Environmental Maintenance \$1K CC Technologies/ Monson Palmer Line investigation \$5K	Permanent Timing Timing Timing Permanent
182,900	170,200	12,700	Bidg Lease underran \$3.7 Uniforms overran \$19.0 Other underran \$2.6	Timing Timing Timing
89,800	92,500	(2,700)	Represents Install Work	Permanent
38,000	19,200	18,800	Transportation & Lodging \$8.5 Training and Other \$10.3	Permanent Timing
58,300	54,800	3,500	Primarily Electric & Water	Permanent
(19,900) (12,400)	(7,500)	Reimbursed Contractor Damages & other revenues \$2.1 under Permits \$5.4 under	Permanent Permanent
318,900	329,300	(10,400) 2004 Budget set at 2003 Actual level except leasing. Leasing expected to overrun	Permanent
100	7,000	(6,900		Permanent
	,738,800 209,700 267,200 182,900 38,000 58,300 (19,900	738,800 1,731,100 209,700 183,800 267,200 297,400 182,900 170,200 89,800 92,500 38,000 19,200 58,300 54,800 (19,900) (12,400)	738,800 1,731,100 7,700 209,700 183,800 25,900 267,200 297,400 (30,200) 182,900 170,200 12,700 89,800 92,500 (2,700 38,000 19,200 18,800 58,300 54,800 3,500 (19,900) (12,400) (7,500 (19,900) 329,300 (10,400 100 7,000 (6,900	1,731,100

į				BSG/NU Summary	
				Field Operations Bay State Gas Comp	
Final Draft		.,.,	M.A	AY 2004 Variance Analysis by Cost Element D.T.E. 0. Attachment AG-19-	
				MONTH Auaciment Ag-19-	
Description	2004 Actual	2004 Baseline Budget	Variance		ermanent/ iming
				Current Status	
No. of Employees - Regular	391	431	(40)	- one Electrician, Gas Operations, Springfield Mass Fill June - one Service Technician Springfield, Mass Fill	
				- one Piper Springfield, Mass	
				- two clerical Springfield, Mass Fill - one Service Technician Lawrence, Mass Fill	
				- one Meter Technician Lawrence, Mass Fill	
				- one Scheduler, Lawrence, Mass Fill - one Instrument Technician Portsmouth, NH Fill	
				- one OCM position Portsmouth,NH Fill June	
				- one LTD Dist, position to be filled Spr Fill - three BSG/NU service/meter Fill	
				Additions to Original Headcount Target(approved by S Miller)	
				-Service & Meter 13 (Bro 6svc Spr 5mtr Law 1svc NH 1 svc) 6 filled(bro) 7 open Dist Const & Fitters 20 (Bro 15 Spr 3 Law 2) 1 filled(spr) 19 open	
No. of Employees - Total	391	431	(40)	1 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
Gross Payroll	2,049,000	2,062,300	(13,300)	Savings from vacancies estimated at \$28K Other principally OT \$14.7	
Labor Transfers	691,100	592,200	98,900	-O&M to Capital	
	4 057 000	4.470.400	(442,200)	Brockton Overtime for Leak repair , Locates and Odor Calls \$13K	Permanent
Net Labor (1010)	1,357,900	1,470,100	(112,200)	All other location Leak Repair Main additional labor/(savings) (\$46K)	iming
					iming
				All other incl rest of EP&S, Meter and Dist work (\$127K)	Timing
Materials & Supplies	211,000	174,900	36,100		Fiming
(20XX)	.			Tools & Equipment and Other \$21.5K	Fiming
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					

Outside Services	243,400	315,900	(72,500	// Bomaco Odiolad Co. 11000 (# 1017)	Permanent
(3XXX)					Fiming Fiming
				CHOCK CONTROL OF THE	Timing
Rents & Leases	169,300	170,200	(900	/ Drag code allocation 4 / 1	Timing Timing
(40XX)					Timing
					Decmanant
Non Utility EP&S	109,800	113,800	(4,000	Represents Install Work	Permanent
(49XX)		+			
	27.000	19,300	17,700	Transportation,Lodging & Meals \$7.0	Permanent
Employee Expenses (50XX)	37,000	19,300	17,700	Transportation, according a model of the	Timing
Utilities	59,500	54,700	4.800	Primarily Electric & Water	Permanent
(60XX)	23,000		.,		
Misc. Revenues					
(88XX)	<u> </u>	1	1		·····
Man Carrette	(20.700	(12,500	/ (8 200) Reimbursed Contractor Damages & other revenues \$0.1 under	Permanent
Misc. Expenses (8900)	(20,700	(12,300	(0,200	Permits \$8,1under	Permanent
Clearing Accts Fleet	338,200	329,300	8,900	2004 Budget set at 2003 Actual level except leasing.	Permanent
(95XX)					
				Leasing expected to overrun	
All Other	100	7,000	(6,900)) Bill Enclosures (DTE,PUC)	Permanent
Total O & M	2,505,500	2,642,700	(137,200))	

	***			BSG/NU Summary	
				Field Operations Bay State Gas Company	
Second Draft			JUN	NE 2004 Variance Analysis by Cost Element D.T.E. 05-27 Attachment AG-19-1(g)	
				YEAR TO DATE Page 19 of 25	
				I LAK 100A) L	
	2004	2004 Baseline			Permanent/
Description	Actual	Budget	Variance	Explanation of Significant Variances Current Status	<u> </u>
No. of Employees - Regular	398	431	(33)	- one Service Technician Springfield, Mass Fill	
				- Two Pipe Fitters Springfield, Mass Fill	
				- two clerical Springfield, Mass Fill - one Meter Technician Lawrence, Mass Fill	
				- one Scheduler, Lawrence, Mass Fill	
				- one Instrument Technician Portsmouth, NH Fill - one LTD Dist, position to be filled Spr Fill	
				- one LTD Dist, position to be filled Spr Fill - one BSG/NU service/meter Fill	
				Additions to Original Headcount Target(approved by S Miller)	
				-Service & Meter 13 (Bro 6svc Spr 5mtr Law 1svc NH 1 svc) 9 filled(Bro & Spr) 4 c -Dist, Const & Fitters 20 (Bro 15 Spr 3 Law 2) 1 filled(spr) 19 open	pen
No. of Employees - Total	398	431	(33)	Language to the control of the contr	
40, of Employees * Yolar		,,,,			
Gross Payroll	13,006,800	13,408,900	(402,100)	Savings from vacancies estimated at \$373K	
		ļ		Other (\$29.1)	
Labor Transfers	3,408,900	4,032,700	(623,800)	-Capital to O&M	
		-			
Net Labor (1010)	9,597,900	9,376,200	221,700	Distance of the second of the	Permanent
					Timing Permanent
		-			Timing
					Permanent
Materials & Supplies	1,258,500	1,173,300	85,200	William & C. William	Permanent
(20XX)				Tools & Equipment and Other \$37.5k	Permanent
Outside Services	1.881.700	1,706,400	175,300	Facilities Outside Services (\$56.4)	Permanent
(3XXX)		,,,,,,,,,,	., .,	Gas Operations Outside Equipment & Services (\$82.5)	Permanent
					Permanent Permanent
					Permanent
	4 000 500	1 004 000	F 000	Did- 1-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-	Timing
Rents & Leases (40XX)	1,026,500	1,021,200	5,300	Bidg Lease underran \$11.7 Uniforms overran \$8.7	Timing
(40/00)					Timing
	000.000	707.000	(44.000)	Represents Install Work	Permanent
Non Utility EP&S (49XX)	663,000	707,300	(44,300)	Represents insidii work	Gillandin
(40,04)					
- I	166,600	117,500	49,100	Transportation,Lodging & Meals \$37.3	Permanent
Employee Expenses (50XX)	100,000	117,300	49,100		Timing
11.55-2	200 400	328,700	60.700	Primarily Electric & Water	Permanent
Utilities (60XX)	388,400	320,700	58,700	Frintidity Electric & Water	Citronicin
(00,01)					
Misc. Revenues					
(88XX)			, , , ,		
Misc. Expenses	(134,500	(74,600)	(59,900)	Reimbursed Contractor Damages & other revenues underran by \$52.5	Permanent
(8900)			<u> </u>	Permits underran \$7.4	
Clearing Accts Fleet	2,007,100	1,977,900	29,200	2004 Budget set at 2003 Actual level except leasing.	Permanent
(95XX)					
				Leasing expected to overrun	
All Other	1,700	42,200	(40,500	Bill Enclosures (DTE,PUC)	Permanent
	.,, -		A		
	1	1			

	,				NU Summ				
					d Operatio		Bay Stat	Gas Company	<u> </u>
2nd Draft 082004			JUI	Y 2004 Varianc	e Analysis	by Cost I		D.T.E. 05-27 nent AG-19-1(g)	ļ
				YE	AR TO DAT	E	7.1.400111	Page 20 of 25	
				ĺ	1		1		
Description	2004 Actual	2004 Baseline Budget	Variance	Explan	ition of Sign	ificant Vari	ances		Permanent/ Timing
	399	431	/32\	- four Service Tech	oician Spring	ield Mass		Current Status	
No. of Employees - Regular	399	401	(32)	- two Meter Technic	ian Lawrence	e, Mass		Fill	
				 one Scheduler, La one Instrument Te 				Fill	
				- six BSG/NU servi	ce/meter	1		Fill	
				Additions to Origina -Service & Meter 13	Headcount	Target(appro	oved by S Miller)	12 filled(Bro & Spr)	1 onen
				-Dist, Const & Fitte				3 filled(Bro & Spr) 1	
No. of Employees - Total	399	431	(32)						
Gross Payroll	15,580,900	15,971,000	(390,100)	Savings from vacar	cies estimate	ed at \$373K			
				Other (\$17.1K)				 	ļ
Labor Transfers	4,189,900	4,787,200	(597,300)	-Capital to O&M					
Net Labor (1010)	11,391,000	11,183,800	207,200	Brockton Overtime All other location Le				6k	Permanent Timing
				Guardian Care ove					Permanent
				All other incl rest of					Timing Permanent
				Savings from vacar	icies estimate	30 at (\$147.2	(K)	:	remanen
Materials & Supplies	1,471,800	1,331,200	140 600	Office Supplies \$72	OK	+			Permanent
(20XX)	1,771,000	1,001,200	140,000	Tools & Equipment		58.6k		.4	Permanent
							Ţ		
Outside Services	2,245,700	2,023,100	222 600	Facilities Outside S	ervices (\$52.	8)			Permanent
(3XXX)	2,240,100	2,020,100	MARKET, CO.	Gas Operations Ou	itside Equipm	ent & Servic	es (\$85.9)		Permanent
				Distribution Contra Environmental Mai			es \$310.3		Permanent Permanent
				CC Technologies/			stigation \$50.0	-	Permanent
Rents & Leases	1,205,500	1,203,400	2,100	Bldg Lease underra	an \$24.3	100			Timing
(40XX)				Uniforms overran \$	2.2		10440		Timing
				Westboro Building Other overran \$9.9		not budgete	10 \$14.3	+	Timing
Non Utility EP&S	807,000	861,700	(54,700)	Represents Install					Permanent
(49XX)									-
Employee Expenses	184,000	135,100	48,900	Transportation,Loc					Permanent Timing
(50XX)				Training and Other	Overrair wo.u				
	447.400	202.400	64.000	Primarily Electric &	Motor				Permanent
Utilities (60XX)	447,400	383,400	04,000	Primarily Electric &	vvaie:			_	T Grinding
		<u> </u>	<u> </u>					<u> </u>	
Misc. Revenues									
(88XX)		<u> </u>				<u> </u>			
								1	
Misc. Expenses	(152,800	(87,100	(65,700	Reimbursed Contra Permits underran		es & other re	evenues underran b	y \$55.4	Permanent
(8900)				. Cirina Gildeiraii					
Classica Acata Fig.	2 250 000	2,307,200	52 800	2004 Budget set a	2003 Actual	level excent	leasing		Permanent
Clearing Accts Fleet (95XX)	2,359,800	2,307,200	52,000	2004 Budget Set a	ZUUJ MUIUdi	ιο νει εντείμ	reamy.		, Christian
				Leasing expected	o overrun				
All Other	4,500	49,300	(44.800) Bill Enclosures (D	rE,PUC)				Permanent
1 11 0 11 0 1	,,,,,,		,	S				· · · · · · · · · · · · · · · · · · ·	
1	1	\$	i	2	\$	1	1	1	1

				BSG/NU Summary	
	,			Expanded Operations Bay State Gas Company	
2ND Draft 091404			AUG	UST 2004 Variance Analysis by Cost Element D.T.E. 05-27 Attachment AG-19-1(g) MONTH Page 21 of 25	
Description	2004 Actual	2004 Baseline Budget	Variance	Explanation of Significant Variances Current Status	Permanent/ Timing
No. of Employees - Regular	446	472	(26)	- four Service Technician Springfield, Mass Fill - one Instrument Technician Portsmouth, NH Fill - seven BSG/NU service/meter Fill Additions to Original Headcount Target(approved by S Miller) -Service & Meter 13 (Bro 6svc Spr 5mtr Law 1svc NH 1 svc) 12 filled(Bro & Spr) 1 o -Dist, Const & Fitters 20 (Bro 15 Spr 3 Law 2) 9 filled(Bro & Spr) 11 o -two Engineering & Const Positions Fill	
No. of Employees - Total	446	472	(26)		
Gross Payroll	2,317,800	2,360,900	(43,100)	Savings from vacancies estimated at \$0k Other (\$43.1K)	· · · · · · · · · · · · · · · · · · ·
Labor Transfers	823,000	804,700	18,300	-O&M to Capital	
Net Labor (1010)	1,494,800	1,556,200	(61,400)	Brockton Overtime for Leak repair , Locates and Odor Calls \$12k All other location Leak Repair Main additional labor/(savings) (\$6k) Guardian Care overtime estimated at \$7k All other incl rest of EP&S, Meter and Dist work (\$74.4k)	Permanent Timing Timing Timing
Materials & Supplies (20XX)	180,400	173,400	7,000	Office Supplies \$2.1K Tools & Equipment and Other \$4.9K	Timing Timing
Outside Services (3XXX)	343,100	350,200	(7,100)	Facilities Outside Services (\$19k) Gas Operations Outside Equipment & Services (\$12k) Distribution Contractors, Surveys and Locates \$63.9K Environmental Maintenance (\$13k) Engineering etc (\$27k)	Permanent Permanent Permanent Permanent
Rents & Leases (40XX)	184,900	192,200	(7,300	Bldg Lease underran \$3.5 Uniforms underran \$6.4 Westboro Building Property Tax not budgeted \$14.3??	Timing Timing Timing
Non Utility EP&S (49XX)	188,300	164,000	24,300	Other underran \$11.7 Represents Install Work	Permanent
Employee Expenses (50XX)	17,300	18,300	(1,000	Transportation,Lodging & Meals \$4.4 Training and Other (\$5.4)	Permanent Timing
Utilities (60XX)	61,700	55,800	5,900	Primarily Electric & Water	Permanent
Misc. Revenues (88XX)					
Misc. Expenses (8900)	(34,700) 26,100	(60,800	Reimbursed Contractor Damages & other revenues \$11.4 under Permits \$49.4 under	Permanent Permanent
Clearing Accts Fleet (95XX)	358,000	329,300	28,700	2004 Budget set at 2003 Actual level except leasing. Leasing expected to overrun	Permanent
All Other	-	9,000	(9,000	Bill Enclosures (DTE,PUC)	Permanent
	<u> </u>	·]····-	†		T

BSG/NU Summary

Expanded Operations

Bay State Gas Company

SEPTEMBER 2004 Variance Analysis by Cost Element

D.T.E. 05-27

2nd Draft 102004			SEPTE	MBER 2004 Variance Analysis by Cost Element D.T.E. 05-27	
feadcount Adjust				Attachment AG-19-1(g) MONTH Page 22 of 25	
			.,		
Pescription	2004 Actual	2004 Baseline Budget	Variance	Explanation of Significant Variances	Permanent Timing
No. of Employees - Regular	448	472	(24)	Current Status - three Distribution Ops Brockton, Mass Fill	
VO. OI ETIIPIOYEES - Regular	770	77.2	<u>\~-</u> <u>/</u>	- one Distribution Clerk Brockton, Mass Fill	
				- two Service Technician Brockton, Mass Fill	
				- one Dispatch Supervisor, Brockton Mass Fill	
				- one System Operations LNG Supervisor, Easton, Mass Fill - two Service Technician Springfield, Mass Fill	
				- one Lead Locator - Supv Springfield, Mass Fill	
			,	- one Meter Shop helper, Springfield, Mass Fill	
				- one Meter Tech, Lawrence, Mass Fill	
				- two System Operations Elec/Mech, Portsmouth,NH Fill - six BSG/NU dist/service/meter approved positions Fill	
			n _{tt}	- three Engineering & Const Positions Fill	
Vo. of Employees - Total	448	472	(24)		
Gross Payroll	2,398,300	2,377,000	21,300	Savings from vacancies estimated at \$0k	
				Other \$21.3 principaly OT	
_abor Transfers	846,100	827,100	19,000	-O&M to Capital	
Net Labor (1010)	1,552,200	1,549,900	2,300	Brockton Overtime for Leak repair , Locates and Odor Calls \$26	Permanent
				All other location Leak Repair Main additional labor/(savings) \$6 Guardian Care overtime estimated at \$9	Timing Timing
				All other incl rest of EP&S, Meter and Dist work (\$38.7)	Timing
				All other into leak of El do, Noted and 2 of Work (400.7)	
Materials & Supplies	216,900	202,300	14,600	Office Supplies \$2.6K Tools & Equipment and Other \$12.0K	Timing Timing
(20XX)				100is & Equipment and Other \$12.0K	i i i i i i i i i i i i i i i i i i i
Outside Services	458,100	309,700	148,400	Facilities Outside Services (\$7.6)	Permanent
(3XXX)	400,100	500,700		Gas Operations Outside Equipment & Services (\$5.6)	Permanent
S=				Distribution Contractors, Surveys and Locates \$161.8	Permanent
				Environmental Maintenance (\$10.2)	Permanent
				Engineering etc \$10.0	
					-
Rents & Leases	199,500	192,200	7,300	Bldg Lease overran \$9.5	Timing Timing
(40XX)				Uniforms underran \$6.1 Westboro Building Property Tax not budgeted \$12.0	Timing
				Other underran \$8.1	¥
Non Utility EP&S	188,300	166,500	21,800	Represents Install Work	Permanent
(49XX)					
			·,		
Employee Expenses	4,900	20,600	(15,700		Permanent
(50XX)				Training and Other (\$7.0)	Timing
Utilities	65,700	55,800	9,900	Primarily Electric & Water	Permanent
(60XX)					
				<u>'</u>	
					1
Misc. Revenues					ļ
(88XX)					
	// 10-1	24.000	/40.000	Reimbursed Contractor Damages & other revenues \$33.4 under	Permanen
Misc. Expenses (8900)	(8,400)	34,800	(43,200	Permits \$9.8 under	Permanent
.3					
Clearing Accts Fleet	292,600	330,300	(37,700	2004 Budget set at 2003 Actual level except leasing.	Permanen
(95XX)		ļļ.		Leasing expected to overrun	
All Other	_	8,000	(8,000	Bill Enclosures (DTE,PUC)	Permanen
			,		
(2,969,800	2,870,100	99,700		4 - 12 - 12 - 12 - 12 - 12 - 12 - 12 - 1

				BSG/NU Summary		
	1			Expanded Operations Bay	State Gas Company	,
2 nd Draft 111304			ОСТС	BER 2004 Variance Analysis by Cost Element	D.T.E. 05-27	
					achment AG-19-1(g)	
				MONTH	Page 23 of 25	
	2004	2004 Baseline				Permanent/
Description	Actual	2004 Baseline Budget	Variance	Explanation of Significant Variances	- Okatua	Timing
Demilar	451	472	(21)	- three Distribution Ops Brockton, Mass	Current Status	
No. of Employees - Regular			7x	- one Distribution Clerk Brockton, Mass	Fill	
	Ī			- two Service Technician Brockton, Mass	Fili Fili	
	ļ			- one System Operations LNG Operator, Ludlow, Mass - one Distribution Operator, Springfield, Mass	FII	
	<u> </u>			- two Meter Technician Springfield, Mass	FII	
			***************************************	- one Lead Locator - Supv Springfield, Mass	Fill	
				- one Meter Tech, Lawrence, Mass - two System Operations Elec/Mech, Portsmouth,NH	Fill	
				- five BSG/NU dist/service/meter approved positions	FII	
Tatal	451	472	(21)	- two Engineering & Const Positions	FIII	ļ
No. of Employees - Total	#U1		,			
Gross Payroll	3,040,000	2,893,400	146,600	Savings from vacancies estimated at \$0k	1	
				Other \$146.6 principaly OT		
Labor Transfers	1,023,400	1,065,300	(41,900)	-Capital to O&M		
						ļ
	-					
Net Labor (1010)	2,016,600	1,828,100	188,500	Brockton Overtime for Leak repair , Locates and Odor Calls \$68	-	Permanent
				All other location Leak Repair Main additional labor/(savings) \$15 Guardian Care overtime estimated at \$??	i. 5	Timing Timing
	ļ		,	All other incl rest of EP&S, Meter and Dist work \$104.6		Timing
	-					
Materials & Supplies	348,800	252,700	96,100	Office Supplies \$4.1K		Permanent
(20XX)				Tools & Equipment \$14.5K Dist & Service & Other \$77.5		Permanent Permanent
	-			DISTA SERVICE & OUTE \$77.0		
Outside Services	397,700	260,000	137,700	Facilities Outside Services (\$12.4)		Permanent
(3XXX)				Gas Operations Outside Equipment & Services (\$5.6)		Permanent Permanent
				Distribution Contractors, Surveys and Locates \$133.1 Environmental Maintenance (\$13.3)	 	Permanent
	1			Engineering etc \$35.9		[
						-
Rents & Leases	191,300	192,200	(900)	Bldg Lease underran \$3.6		Timing
(40XX)	†			Uniforms underran \$6.1		Timing
	ļ			Westboro Building Property Tax not budgeted \$12.0 Other underran \$3.2		Timing
Non Utility EP&S	196,300	211,200	(14,900)	Represents Install Work		Permanen
(49XX)						
						<u> </u>
Employee Expenses	8,300	17,600	(9,300)	Transportation,Lodging & Meals (\$0.9)		Permanen
(50XX)				Training and Other (\$8.4)		Timing
Utilities	53,000	55,800	(2,800)	Primarily Electric & Water		Permanen
(60XX)						
· · · · · · · · · · · · · · · · · · ·						
Misc. Revenues (88XX)						
100,74						
Wes Commons	(20, 300)	26,100	/46 400°	Reimbursed Contractor Damages & other revenues \$28.7 under	r	Permanen
Misc. Expenses (8900)	(20,300)	20,100	(40,400	Permits \$17.7 under		Permaner
(0000)						
Olasian Apoto Slopt	372,900	329,300	43,600	2004 Budget set at 2003 Actual level except leasing.		Permaner
Clearing Accts Fleet (95XX)	3/2,800	329,300	40,000	2004 Budget Set at 2000 Actual level except reading.		1 Vince
				Leasing expected to overrun		
- M - C	(200)	9,000	/9 200	Bill Enclosures (DTE,PUC)		Permaner
All Other	(200)	3,000	(0,200	Dill Elicioadea (DTL, GO)		

382,400

3,182,000

3,564,400

Total O & M

BSG/NU	Summary
	Operations

SECOND Draft 121304

Expanded Operations Bay State Gas.Company
NOVEMBER 2004 Variance Analysis by Cost Element D.T.E. 05-27

Attachment AG-19-1(g)
YEAR TO DATE Page 24 of 25

		YE		YEAR TO DATE	Page 24 of 25	
Description	2004 Actual	2004 Baseline Budget	Variance	Explanation of Significant Variances		Permanent/ Timing
			(20)	- two Distribution Ops Brockton, Mass	Current Status	
No. of Employees - Regular	452	472	(20)	- one Distribution Clerk Brockton, Mass	Fill	
			•	- one Service Technician Brockton, Mass	Fill	
				one System Operations LNG Operator, Ludlow, Mass	FIII	,
				one Distribution Operator, Springfield, Mass	Fill	
				- three Meter Technician Springfield, Mass	Fill	
				one Lead Locator - Supv Springfield, Mass	Fill	
				- one Meter Tech, Lawrence, Mass	FILL	
				- two System Operations Elec/Mech, Portsmouth,NH	Fill	
		.		- six BSG/NU dist/service/meter approved positions - one Engineering & Const Positions	FII	
7.	450	472	(20)	- one Engineering & Const Positions	1 117	
No. of Employees - Total	452					
Gross Payroll	27,955,700	28,526,100	(570,400)	Savings from vacancies estimated at \$373K Other (\$197.4K)		
Labor Transfers	9,120,000	9,941,000	(821,000)	-Capital to O&M		
Zapo) Transicio	-,,,,		X			
Net Labor (1010)	18,835,700	18,585,100	250,600	Brockton Overtime for Leak repair , Locates and Odor Calls \$381 All other location Leak Repair Main additional labor & OT \$61		Permanent Timing
		_	ļ	All other location Leak Repair Main additional labor & OT \$61 Guardian Care overtime estimated at \$164?		Permanent
			_	All other incl rest of EP&S, Meter and Dist work (\$208.2)	·	Timing
				Savings from vacancies estimated at (\$147.2K)?		Permanent
					<u> </u>	
Materials & Supplies	2,556,800	2,235,600	321,200	Office Supplies \$89.0K	: 	Permanent
(20XX)				Tools & Equipment \$159.9K		Permanent
				Dist, Service and Other \$72.3K	-	Permanent
					·	
		-				
0.1111	3,976,200	3,179,500	796 700	Facilities Outside Services (\$111.6)		Permanent
Outside Services	3,976,200	3,179,300	780,700	Gas Operations Outside Equipment & Services (\$104.5)		Permanent
(3XXX)		· !		Distribution Contractors, Surveys and Locates \$976.8	<u></u>	Permanent
				Environmental Maintenance (\$45.5)		Permanent
				CC Technologies/ Monson Palmer Line investigation \$50.0		Permanent
				Engineering etc \$31.5		
			Ī			
Rents & Leases	1,947,300	1,976,200	(28,900)	Bidg Lease underran \$55.3		Timing
(40XX)				Uniforms underran \$22.3		Timing
			L	Westboro Building Property Tax not budgeted \$59.8		Timing
				Other underran \$11.1	4	
Non Utility EP&S	1,651,100	1,551,900	99,200	Represents Install Work		Permanent
(49XX)						!
					<u> </u>	
Employee Expenses	249,900	219,800	30,100	Transportation,Lodging & Meals \$35.4	:	Permanent
(50XX)			T	Training and Other underran \$5.3		Timing
100.024						
Utilities	673,100	613,500	59,600	Primarily Electric & Water		Permanent
(60XX)			<u> </u>			
			_			ļ
			-			<u> </u>
Misc. Revenues	1		1			<u> </u>
(88XX)	·		 			<u> </u>
(00/01)						Ī
Misc. Expenses	(34,000)) 314,000	(348,000)	Reimbursed Contractor Damages & other revenues underran b	y \$136.0	Permanent
(8900)				Permits underran \$212.0		<u> </u>
						.
			10000	2004 70 14 14 14 14 2002 14 14 14 14 14 14 14 14 14 14 14 14 14	<u> </u>	Dermoses
Clearing Accts Fleet	3,668,200	3,625,400	42,800	2004 Budget set at 2003 Actual level except leasing.		Permanent
			4	Leasing expected to overrun		ł
(95XX)		1	1	reasing expected to overroin		4
(95XX)				-		
	4 500	93 300	(88 80)	Bill Enclosures (DTE PUC)		Permanent
All Other	4,500	93,300	(88,800	Bill Enclosures (DTE,PUC)		Permanent

BSG/NU Summary	
Expanded Operations Bay State	Gas Company
DECEMBER 2004 Variance Analysis by Cost Element	D.T.E. 05-27

Second Draft 011705			DECEN	BER 2004 Variance Analysis by Cost Element D.T.E. 05-27	
				Attachment AG-19-1(g) YEAR TO DATE Page 25 of 25	
				YEAR TO DATE Trage 20 6: 20	1
Description	2004 Actual	2004 Baseline Budget	Variance	Explanation of Significant Variances	Permanent Timing
Jescription	notual			Current Status	
lo. of Employees - Regular	451	472	(21)	- one Distribution Operator, Springfield, Mass Fill - three Meter Technician Springfield, Mass Fill	
				- one Service Tech Springfield, Mass Fill	
				- Two Meter Tech, Lawrence, Mass Fill	
				- two System Operations Elec/Mech, Portsmouth,NH Fill	
				- one Distribution Operator, Portland, Maine Fill	
				- ten BSG/NU dist/service/meter approved positions Fill Fill Fill	
No. of Employees - Total	451	472	(21)	- one Engineering & Const Positions	
	04 470 000	24 500 000	(450 000)	Savings from vacancies estimated at \$373K	
Gross Payroll	31,172,000	31,630,800	(436,600)	Other (\$85.8K)	
	10,270,900	11,107,100	(836 200)	-Capital to O&M	
_abor Transfers	10,270,900	11,107,100	(030,200)	- Oction to Octiv	
Net Labor (1010)	20,901,100	20,523,700	377,400	Brockton Overtime for Leak repair , Locates and Odor Calls \$435.2	Permanent
				All other location Leak Repair Main additional labor & OT \$65.5	Timing Permanent
				Guardian Care overtime estimated at \$188.9 All other incl rest of EP&S, Meter and Dist work (\$165)	Timing
				Savings from vacancies estimated at (\$147.2K)?	Permanent
				Savings noni vacancies estimated at (6 (41,217)).	

Materials & Supplies	2,856,700	2,452,400	404 300	Office Supplies \$92.6K	Permanent
(20XX)	2,030,700	2,402,400	101,000	Tools & Equipment \$164.1K	Permanent
				Dist, Service and Other \$147.6K	Permanent
Outside Services	4,283,100	3,418,900	864,200	Facilities Outside Services (\$114.9)	Permanent
(3XXX)	4,200,100	9,,,9,000		Gas Operations Outside Equipment & Services (\$113.4)	Permanent
\ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>				Distribution Contractors, Surveys and Locates \$992.2	Permanent
				Environmental Maintenance (\$50.1)	Permanent
				CC Technologies/ Monson Palmer Line investigation \$50.0	Permanent
				Engineering etc \$100.4	
Rents & Leases	2,112,800	2,158,400	(45,600)	Bldg Lease underran \$79.8	Permanent
(40XX)				Uniforms underran \$28.4	Permanent
				Westboro Building Property Tax not budgeted \$71.8	Permanent
N. Deriv Coop	1.822,200	1,679,700	142 500	Other underran \$9.2 Represents Install Work	Permanent
Non Utility EP&S (49XX)	1,822,200	1,019,100	142,300	Nepresents insidii work	
140/04					
Employee Expenses	261,800	239,600	22,200	Transportation,Lodging & Meals \$36.3	Permanent
(50XX)	201,000	1.00,000		Training and Other underran \$14.1	Permanent
N					
4 2110'A'	736,400	669,300	67 100	Primarily Electric & Water	Permanent
Utilities (60XX)	730,400	009,300	01,100	r Magally Licotro & Words	
(007/7)					
Misc. Revenues					
(88XX)	<u></u>				
	<u> </u>				
Misc. Expenses	(41,200)	349,900	(391,100	Reimbursed Contractor Damages & other revenues underran by \$160.5	Permanent
(8900)				Permits underran \$230.6	
Clearing Accts Fleet	4,198,800	3,958,800	240,000	2004 Budget set at 2003 Actual level except leasing.	Permanent
(95XX)				Logging expected to everying	
	-			Leasing expected to overrun	
All Other	10,400	102,300	(91,900	Bill Enclosures (DTE,PUC)	Permanent
<u> </u>	1	1			